

# **Illegal Tax Protester Training**

Reference  
Guide

Department  
of the  
Treasury  
**Internal  
Revenue  
Service**

Training 9974-02 (1-80)  
TPDS 87958

REPRINTED BY  
Salon Publishing Co.  
111 South Pine  
Norborne, MO 64668

**Official Use Only**



## TABLE OF CONTENTS

PART 1 INTRODUCTION	1-1
WHO ARE ILLEGAL TAX PROTESTERS	1-1
BACKGROUND	1-1
TACTICS USED	1-2
USE OF THE REFERENCE GUIDE	1-2
PART 2 TAX SCHEMES	2-1
CONSTITUTIONAL BASIS	2-1
GOLD/SILVER STANDARD	2-3
FAIR MARKET VALUE	2-6
BLANK FORMS 1040 OR 1040A	2-8
NONPAYMENT PROTEST	2-13
PROTEST ADJUSTMENT	2-17
FORMS 843 AND 1040X	2-21
EXCESSIVE OVERSTATEMENT OF ALLOWANCES OR EXEMPTIONS	2-25
MAIL ORDER MINISTRIES/"VOW OF POVERTY"	2-39
FAMILY ESTATE TRUSTS	2-44
BARTER SYSTEM	2-48
STOP FILERS AND NONFILERS	2-48
SUMMARY	2-48
PART 3 ORGANIZATIONS	3-1
COMMON CHARACTERISTICS	3-1
CONSTITUTIONAL BASIS/EMPT W-4	3-1

MAIL ORDER MINISTRIES/RELIGION-BASED PROTESTERS	3-1
BARTER GROUPS/UNDERGROUND ECONOMY	3-1
MILITANT GROUPS	3-2
POTENTIAL FOR VIOLENCE	3-2
PARTICIPATION IN MORE THAN ONE ORGANIZATION	3-2
PART 4 IDENTIFYING ILLEGAL TAX PROTESTERS	4-1
VISIBILITY	4-1
ORGANIZATION	4-1
DOCUMENTS	4-1
ORAL STATEMENTS	4-3
ACTIONS	4-3
SUMMARY	4-5
PART 5 DEALING WITH ILLEGAL TAX PROTESTERS	5-1
INTRODUCTION	5-1
FACE-TO-FACE IN THE OFFICE	5-1
IN THE FIELD	5-3
ON THE TELEPHONE	5-5
IN CORRESPONDENCE	5-5
PERSONAL HARASSMENT	5-13
THREATS	5-13
ASSAULTS/PHYSICAL VIOLENCE	5-14
DAMAGE TO PERSONAL PROPERTY	5-14

## Part 1

### INTRODUCTION

#### WHO ARE ILLEGAL TAX PROTESTERS?

It seems as if everyone talks about taxes these days. Taxes certainly concern everyone. Though most people pay their taxes as required (perhaps grumbling), some approach the problem in an illegal manner. These persons have fomented the current illegal tax protestor movement.

The illegal tax protester movement is a general term describing several areas of noncompliance in which a growing number of individuals and groups of individuals are using illegal methods to protest the tax laws. These individuals and groups are attempting to disrupt effective tax administration and present a major danger to our voluntary compliance system. Some of these individuals and groups advocate the use of violence and present an ever-increasing threat to employees with direct taxpayer contact. The illegal tax protester should not be confused with individuals who attempt to change or modify the tax laws through legal methods, for example, as was accomplished through Proposition 13 in California.

The purpose of this guide is to provide suggestions for dealing with illegal tax protesters (ITP's) and reduce unexpected confrontations. This guide does not provide step-by-step procedures or cover every situation you may encounter. Rather, it should be used as a general reference to be used in conjunction with procedures already established in your district office.

#### BACKGROUND

Illegal tax protest movements began to surface in this country as early as the 1920's. Some individuals were not filing income tax returns based on constitutional, moral, and religious grounds. In the last several years, a growing number of individuals and groups of individuals have been identified as ITP's. These individuals and groups are advocating and using a wide range of illegal protest schemes.

Although the total number of ITP's is relatively small in relation to the total population, they are rapidly increasing and are most active in particular localities. They meet in homes; they meet in meeting halls, and hotel ballrooms; they meet in both small towns and big cities. They are not limited to any one region or district, but are more numerous in the western states. Their arguments

sound valid, seeming to have a kind of logic at first hearing, and their proponents often convince others.

## TACTICS USED

Much of the rapid growth in the current ITP movement may be attributed to a number of key persons who are making speeches and conducting seminars in all parts of the country. During these presentations, gross misrepresentations and false information about the tax laws are presented to the public as fact. Other key persons have appeared on national and local radio and television programs to spread the same misinformation, half-truths, and distortions. Some openly admit to submitting blank Forms 1040 based on constitutional issues. As evidence of the legality of their actions, some have pointed out that they have not been arrested or convicted of any tax crime. One of the more prominent and vocal persons associated with such activities is Jerome Daly.

Based on constitutional arguments, Daly, a disbarred attorney, filed blank Forms 1040 for 1965 through 1969. He was indicted by a Federal grand jury on June 27, 1972, for failure to file returns under IRC § 7203. A jury found him guilty on October 12, 1972, and, under provisions of 18 U.S.C. § 4208, he was later placed under the custody of the Attorney General for a study of his mental condition. He was later committed to Sandstone (Minnesota) Federal Prison.

Another method used by leaders in the ITP movement to espouse their cause is to flood the country with printed material. Hundreds of different pamphlets and fliers are now in print. This material has reached virtually every area in the country. It includes leaflets, fliers, newsletters, booklets, books, and entire packages of illegal tax protest literature. Some material is distributed free, and some material is quite expensive. (For example, membership in the Life Science Church which entitles members to a packet of literature costs \$1,000.)

The material is used to solicit new members, raise funds, and disseminate information concerning ITP meetings, new tactics for disrupting the tax system, and methods of harassing IRS employees. Exhibits 1-A through 1-E are examples of material distributed by some of these groups.

## USE OF THE REFERENCE GUIDE

This reference guide has been prepared to familiarize you with the history, the issues and tactics of the illegal tax protester (ITP) movement. Part 2, Tax Schemes, lists

the various known schemes and the Service's position. Part 3, Organizations, lists a number of known illegal tax protester organizations. It is not an exhaustive list. It breaks down the organizations by the issues they raise. Part 4, Identifying Illegal Tax protesters, describes some of the characteristics which may help you identify an ITP. In Part 5, Dealing With Illegal Tax Protesters, outlines number of situations at the office, in the field and on the phone. For each situation we have outlined what may happen and the possible actions you should take. You must remember that if you are confronted with a situation you must evaluate the situation and use your own judgement. We hope that the recommendations we have provided will give you some food for thought.

You should read this reference guide as soon as possible, concentrating on the areas most effecting your occupation. In many areas of the country there is little protester activity. So it isn't necessary to memorize every word, but you should keep it for reference if ITP activity increases in your district.

## **TWO VERY IMPORTANT MEETINGS**

**Portland, Oregon - October 6, 1979**  
**Ramada Inn-International Airport, 7101 N. 82nd Street**

### **PACIFIC — NORTHWEST PATRIOTS RALLY**

Representatives from the American Pistol and Rifle Association, American Militia organization, National Justice Foundation, Posse Comitatus, Citizens Bar Association, League of American Women, and others will meet with all interested patriots to plan strategy and tactics for effective united action. Your participation is welcomed and encouraged. Meetings from 9:30 AM to 4:30 PM.

Admission: \$5.00 per person

Display tables, \$25.00

**Kansas City, Missouri - October 13, 1979**  
**Hotel Continental - 11th and Baltimore**

### **Seventh Annual PATRIOTS LEADERSHIP CONFERENCE**

Representatives from forty or more separate organizations will be present to plan strategy and tactics for united action.

Our objectives are to regain control of our own government, restore our constitutional republic, preserve our national sovereignty and defend our individual freedoms. Participation by other organizations, leaders and individual patriots, sharing these goals will be welcomed.

These "Patriots Leadership Conferences" have been held annually since November 1973. They have become each years most important point of exchange for new ideas and techniques which members of all patriotic, Christian, nationalist and conservative organizations can use for effective coordinated action. Don't miss this one!

Admission: \$5.00 per person

Display tables, \$25.00 each

**These meetings are sponsored by**

**THE COMMITTEE OF TEN MILLION**  
**P.O. Box 8649, Independence, Mo. 64054**  
**Write or phone for further information: 1-816-594-3535**

FOR OFFICIAL USE ONLY

1-4

9974-02



# COMMITTEE OF TEN MILLION

P. O. Box 8649

Independence, Mo. 64054

Dear Fellow Patriot:

There are a few important items to mention quickly:

1. The 1979 Patriots Leadership Conference will begin at 9:30 AM on Saturday, Oct. 13, at the Continental Hotel in Kansas City, Missouri. Admission is \$5.00 at the door. Registration tables will be open at 8:00 AM. This is an extremely important meeting and I hope you will be with us if at all possible.
2. We have now completed our Training and Instruction Manual for C. O. T. M. intelligence agents. Accurate information is the foundation on which all sound stratage must be formulated. I consider our work in building a reliable intelligence gathering network as one of the most important projects in which we are now involved. If you wish to receive training in this area let me know as soon as possible.
3. Within the next few weeks, we will also have completed our training materials on security and propaganda. If you have not sent in a form (like the yellow sheet enclosed) to express your field of interest, please do so now.
4. Our new series of seminars on psycho-political techniques will enable us to prepare a leadership cadre, capable of training and directing others in effective methods of propaganda and psychological warfare. Along with the rapid expansion of our Intelligence Department, will enable the Committee of Ten Million to begin a powerful psychological warfare counter-attact against those who have gained a virtual strangle hold on the thinking of the American people.

We can break this strangle hold. We can release the minds of our fellow citizens and rekindle their courage and vitality. But once again our effeciency depends on having suffecient professional help at our national office. So far, I'm pleased at the number of C. O. T. M. members that have sent in their first ten dollar monthly pledge to also become members of our select "Committee of One Thousand." In case you haven't done so, another copy of this application form is enclosed.

Sincerely Yours



Robert B. DePugh

## WORDS WON'T WIN -- ACTION WILL

Send me information as to how I can best be of assistance in the field or fields of action which I have checked below.

_____ Leadership	_____ Organization
_____ Intelligence	_____ Security
_____ Communications	_____ Recruiting
_____ Propaganda	_____ Secretarial
_____ Office Work	_____ Speaker
_____ Legal	_____ Combat Training

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

County \_\_\_\_\_ Phone \_\_\_\_\_

NOTICE: All persons to whom we send our training material on Intelligence, Security and/or Propaganda must sign the following statement and send it in advance to national headquarters.

## STATEMENT OF PROSPECTIVE AGENT

I believe in the goals and objectives of the Committee of Ten Million. If trained as a C. O. T. M. intelligence, security or propaganda agent, I will work in this capacity for the Committee of Ten Million in a sincere, loyal and efficient manner. If I ever wish to discontinue membership in the C. O. T. M., I will promptly return all training materials received from them to the national office. I will keep secret all training material sent to me. I will not show or talk about such materials to any unauthorized person. Except for members of my immediate family. I will keep confidential even the fact that I am involved in security, intelligence or propaganda work for the Committee of Ten Million.

Signed \_\_\_\_\_

NOTE ALSO: Training materials in the fields of intelligence, security or propaganda will be sent only to C. O. T. M. members who are also members, or become members, of the Committee of One Thousand. Our thinking is as follows: If a person is so hard pressed that it is simply impossible for him to give \$10.00 a month to support this work, then he is not going to be able to be of any real value in these fields. If a member could give \$10.00 per month and does not, he probably does not have the degree of dedication we must have from such agents.

FOR OFFICIAL USE ONLY

1-6

9974-02

# NOTICE

TO ALL OFFICERS OF THE LAW

## *No Trespassing*

Whether Internal Revenue and Treasury Agents  
Federal State County or City Agents

This is to place you on notice that the undersigned, being in lawful possession of this premises, demand that all law officers abide by the express prohibitions of the constitution of the United States of America, which is the supreme law of the land and to which you have taken a solemn oath to uphold, maintain and support:

- / ARTICLE I: "Congress shall make no law - abridging the freedom of speech, or of the press-
- / ARTICLE II: "The right of the people to keep and bear Arms, shall not be infringed."
- / ARTICLE IV: "The right of the people to be secure in their persons, houses, papers and effect against unreasonable searches and seizures shall not be violated..."
- / ARTICLE V: "No person shall be compelled in any Criminal Case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law;"
- / ARTICLE IX: "The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people."
- / ARTICLE IV FURTHER PROVIDES: "and No Warrant shall issue, but upon probable cause, supported by oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized."

Any Officer, or other person at the direction of any Officer, whether an undercover agent or not, who attempts to enter these premises without a proper Warrant or Judgment issued out of a Court which is a part of the Judicial Branch of the Government, and issued under the Seal of the Court, signed by the Clerk, will be treated as any other trespasser or lawless intruder would be when attempting to break and enter an inhabited dwelling when warned not to do so. Survivors will be prosecuted.

Signed \_\_\_\_\_

Address \_\_\_\_\_

UNRECORDED SECTION UNDER U.S. STATUTE (12 U.S.C. 8220)  
CIVIL RIGHTS TRESPASS UNDER CONSTITUTION (C.R.)

FOR OFFICIAL USE ONLY

1-7

9974-02

# CONSPIRACY!

## Against We, the People!

*Adding/abating the destruction of the  
United States Constitution and the American People.*

*Conspiring to Perpetrate a Fraud —  
Breach of Contract with "We the People"*

U.S. Agent

U.S. Supertester

The above people have  
VIOLATED THE CRIMINAL CODE!

### U. S. CRIMINAL CODE, Title 18, Sec. 2381 — CONSPIRACY AGAINST RIGHTS OF CITIZENS STATES:

"If two or more persons conspire to injure, oppress, threaten, or intimidate any citizens in the free exercise or enjoyment of any right or privilege secured to them by the Constitution or laws of the United States, or because of his having exercised the same; they shall be fined not more than \$10,000 or imprisoned not more than ten years or both."

### U. S. CRIMINAL CODE, Title 18, Sec. 1581 — PEONAGE: OBSTRUCTING ENFORCEMENT

(a) "Whoever holds or returns any person to a condition of peonage or forces any person with intent of holding him to a service of him, to a condition of peonage, shall be fined not more than \$5,000.00, or imprisoned not more than five years, or both."

(b) "Whoever obstructs or attempts to obstruct, or in any way interferes with or prevents the enforcement of this section shall be liable to the penalties prescribed in sub-section (a)."

### U. S. CRIMINAL CODE, Title 18, Sec. 1981 — Interference with commerce by threats or violence

(a) "Whoever in any way or degree obstructs, delays or affects commerce or movement of any commodity in commerce, by robbery or extortion or attempts or conspires so to do, or commits or threatens any robbery or property in furtherance of a plan or purpose shall be fined not more than \$10,000 or imprisoned not more than 20 years, or both."

(b) As used in this section —

(1) The term "robbery" means the unlawful taking of personal property from the person or in the presence of another, against his will, by means of actual or threatened force, or violence.

(2) The term "extortion" means the obtaining of property from another, with his consent, induced by wrongful use of actual or threatened force, or fear, or under color of official right."

### WHAT CAN WE DO?

**We can take a good look at the CRIMINAL CODE, because — NO MAN IS ABOVE THE LAW!**

The above named persons i./are accused by the Government of the offense of (attempted, conspiracy to commit) extortion, obstructing, delaying or affecting commerce, in violation of the Criminal Code.

By joint actions of Coercion, Harassment, Intimidation, Threats, you've worked and conspired verbally and through the U.S. Mail trying to put the American Citizens into *peonage* and *duress*, with extortion and attempted extortion, *fraud*, obstructing unconditional laws, and forcing the payment of taxes on fraudulent money ("Bills of Credit" issued by a private corporation.)

Are you abiding by the U.S. Constitution, which originally gave We, the People rights and protection of those rights. OR are you following the Marxist Communist Manifesto which advocates a heavy, progressive, graduated income tax?

You are so unwitting part of the conspiracy to plunge the United States and her people into *peonage* *aid* by preventing and upholding the theory of the Marxist Income Tax against the citizens of the United States.

*You have perjured a fraud upon me and the American people!*

**Our GOLD is gone — our SILVER was stolen, and our LAND (and Personal Property) is being LEGISLATED to GO — through the Banking Laws.**

The persons listed above are **NOT** above the Law! They are promoting, legislated seizure of your property. Their officials are sworn to uphold the Constitution of the United States and when they violate their oath of office, they are subject to dismissal and criminal charges.

The United States Constitution guarantees the equality of all citizens, therefore all citizens should be tax exempt like the foundations and banks.

The Marxist Income Tax is **Blind** and unconstitutional. The Income tax is **NOT** needed to support our government, since we have money spent. (I have supporting documents).

I certify under penalty of perjury that I have grounds to and do believe that the above defendants conspired that the above offense contrary to law, and I demand that the defendants be arrested and called to account for these crimes.

## Part 2

### TAX SCHEMES

#### CONSTITUTIONAL BASIS

Many illegal tax protester organizations use a constitutional argument as their vehicle for protest. ITP's will frequently prepare Forms 1040 or 1040A, but will insert either "-0-," "none," "object," or "5th amendment" in some or all the lines of their returns. Sometimes they will include a broad general statement regarding their constitutional rights (referring also to 4th and 16th amendment issues). Form 1040 or 1040A containing 4th, 5th or 16th amendment allegations are commonly referred to as a Porth/Daly types.

As early as 1927 the U.S. Supreme Court in United States v. Sullivan, 274 U.S. 259 (1927), held that a taxpayer could not refuse to file a Federal income tax return based on the 5th amendment right against self-incrimination.

United States v. Daly, 481 F.2d 28 (8th cir. 1973), cert. denied, 414 U.S. 1064 (1973), is another historic case. A Form 1040 had been filed with name and address entries only. The remaining lines on the Form 1040 included the words "none," "object," or "self-incriminating." (See exhibit 2-A.) In this case, the Court cited United States v. Sullivan and rejected Daly's argument.

1040 U.S. Individual Income Tax Return 1978		Department of the Treasury - Internal Revenue Service	
For Privacy Act Notice, see page 3 of instructions			
For the year January 1-December 31, 1978, or other tax year beginning		1978, ending	
Use IRS label. Otherwise, please print or type.	Your first name and initial (If joint return, also give spouse's name and initial) <b>JOHN R. FLOR</b>	Last name <b>FLOR</b>	Your social security number <b>997 65 4320</b>
	Present home address (Number and street, including apartment number, or rural route) <b>209 E. 47th ST.</b>		Spouse's social security no.
	City, town or post office, State and ZIP code <b>NEW YORK, NEW YORK 10029</b>		Your occupation <b>SELF -</b>
Do you want \$1 to go to the Presidential Election Campaign Fund? If joint return, does your spouse want \$1 to go to this fund?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Note: Checking Yes will not increase your tax or reduce your refund.		Spouse's occupation <b>INCRIMINATING</b>	
<b>Filing Status</b> Check only one box.	1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separate return. If spouse is also filing, give spouse's social security number 4 <input type="checkbox"/> Unmarried head of household. Enter qualifying name 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died <input type="checkbox"/> 19 <input type="checkbox"/> 1978 <input type="checkbox"/> 1979 <input type="checkbox"/> 1980 <input type="checkbox"/> 1981 <input type="checkbox"/> 1982 <input type="checkbox"/> 1983 <input type="checkbox"/> 1984 <input type="checkbox"/> 1985 <input type="checkbox"/> 1986 <input type="checkbox"/> 1987 <input type="checkbox"/> 1988 <input type="checkbox"/> 1989 <input type="checkbox"/> 1990 <input type="checkbox"/> 1991 <input type="checkbox"/> 1992 <input type="checkbox"/> 1993 <input type="checkbox"/> 1994 <input type="checkbox"/> 1995 <input type="checkbox"/> 1996 <input type="checkbox"/> 1997 <input type="checkbox"/> 1998 <input type="checkbox"/> 1999 <input type="checkbox"/> 2000 <input type="checkbox"/> 2001 <input type="checkbox"/> 2002 <input type="checkbox"/> 2003 <input type="checkbox"/> 2004 <input type="checkbox"/> 2005 <input type="checkbox"/> 2006 <input type="checkbox"/> 2007 <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 <input type="checkbox"/> 2012 <input type="checkbox"/> 2013 <input type="checkbox"/> 2014 <input type="checkbox"/> 2015 <input type="checkbox"/> 2016 <input type="checkbox"/> 2017 <input type="checkbox"/> 2018 <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021 <input type="checkbox"/> 2022 <input type="checkbox"/> 2023 <input type="checkbox"/> 2024 <input type="checkbox"/> 2025 <input type="checkbox"/> 2026 <input type="checkbox"/> 2027 <input type="checkbox"/> 2028 <input type="checkbox"/> 2029 <input type="checkbox"/> 2030 <input type="checkbox"/> 2031 <input type="checkbox"/> 2032 <input type="checkbox"/> 2033 <input type="checkbox"/> 2034 <input type="checkbox"/> 2035 <input type="checkbox"/> 2036 <input type="checkbox"/> 2037 <input type="checkbox"/> 2038 <input type="checkbox"/> 2039 <input type="checkbox"/> 2040 <input type="checkbox"/> 2041 <input type="checkbox"/> 2042 <input type="checkbox"/> 2043 <input type="checkbox"/> 2044 <input type="checkbox"/> 2045 <input type="checkbox"/> 2046 <input type="checkbox"/> 2047 <input type="checkbox"/> 2048 <input type="checkbox"/> 2049 <input type="checkbox"/> 2050 <input type="checkbox"/> 2051 <input type="checkbox"/> 2052 <input type="checkbox"/> 2053 <input type="checkbox"/> 2054 <input type="checkbox"/> 2055 <input type="checkbox"/> 2056 <input type="checkbox"/> 2057 <input type="checkbox"/> 2058 <input type="checkbox"/> 2059 <input type="checkbox"/> 2060 <input type="checkbox"/> 2061 <input type="checkbox"/> 2062 <input type="checkbox"/> 2063 <input type="checkbox"/> 2064 <input type="checkbox"/> 2065 <input type="checkbox"/> 2066 <input type="checkbox"/> 2067 <input type="checkbox"/> 2068 <input type="checkbox"/> 2069 <input type="checkbox"/> 2070 <input type="checkbox"/> 2071 <input type="checkbox"/> 2072 <input type="checkbox"/> 2073 <input type="checkbox"/> 2074 <input type="checkbox"/> 2075 <input type="checkbox"/> 2076 <input type="checkbox"/> 2077 <input type="checkbox"/> 2078 <input type="checkbox"/> 2079 <input type="checkbox"/> 2080 <input type="checkbox"/> 2081 <input type="checkbox"/> 2082 <input type="checkbox"/> 2083 <input type="checkbox"/> 2084 <input type="checkbox"/> 2085 <input type="checkbox"/> 2086 <input type="checkbox"/> 2087 <input type="checkbox"/> 2088 <input type="checkbox"/> 2089 <input type="checkbox"/> 2090 <input type="checkbox"/> 2091 <input type="checkbox"/> 2092 <input type="checkbox"/> 2093 <input type="checkbox"/> 2094 <input type="checkbox"/> 2095 <input type="checkbox"/> 2096 <input type="checkbox"/> 2097 <input type="checkbox"/> 2098 <input type="checkbox"/> 2099 <input type="checkbox"/> 2100 <input type="checkbox"/> 2101 <input type="checkbox"/> 2102 <input type="checkbox"/> 2103 <input type="checkbox"/> 2104 <input type="checkbox"/> 2105 <input type="checkbox"/> 2106 <input type="checkbox"/> 2107 <input type="checkbox"/> 2108 <input type="checkbox"/> 2109 <input type="checkbox"/> 2110 <input type="checkbox"/> 2111 <input type="checkbox"/> 2112 <input type="checkbox"/> 2113 <input type="checkbox"/> 2114 <input type="checkbox"/> 2115 <input type="checkbox"/> 2116 <input type="checkbox"/> 2117 <input type="checkbox"/> 2118 <input type="checkbox"/> 2119 <input type="checkbox"/> 2120 <input type="checkbox"/> 2121 <input type="checkbox"/> 2122 <input type="checkbox"/> 2123 <input type="checkbox"/> 2124 <input type="checkbox"/> 2125 <input type="checkbox"/> 2126 <input type="checkbox"/> 2127 <input type="checkbox"/> 2128 <input type="checkbox"/> 2129 <input type="checkbox"/> 2130 <input type="checkbox"/> 2131 <input type="checkbox"/> 2132 <input type="checkbox"/> 2133 <input type="checkbox"/> 2134 <input type="checkbox"/> 2135 <input type="checkbox"/> 2136 <input type="checkbox"/> 2137 <input type="checkbox"/> 2138 <input type="checkbox"/> 2139 <input type="checkbox"/> 2140 <input type="checkbox"/> 2141 <input type="checkbox"/> 2142 <input type="checkbox"/> 2143 <input type="checkbox"/> 2144 <input type="checkbox"/> 2145 <input type="checkbox"/> 2146 <input type="checkbox"/> 2147 <input type="checkbox"/> 2148 <input type="checkbox"/> 2149 <input type="checkbox"/> 2150 <input type="checkbox"/> 2151 <input type="checkbox"/> 2152 <input type="checkbox"/> 2153 <input type="checkbox"/> 2154 <input type="checkbox"/> 2155 <input type="checkbox"/> 2156 <input type="checkbox"/> 2157 <input type="checkbox"/> 2158 <input type="checkbox"/> 2159 <input type="checkbox"/> 2160 <input type="checkbox"/> 2161 <input type="checkbox"/> 2162 <input type="checkbox"/> 2163 <input type="checkbox"/> 2164 <input type="checkbox"/> 2165 <input type="checkbox"/> 2166 <input type="checkbox"/> 2167 <input type="checkbox"/> 2168 <input type="checkbox"/> 2169 <input type="checkbox"/> 2170 <input type="checkbox"/> 2171 <input type="checkbox"/> 2172 <input type="checkbox"/> 2173 <input type="checkbox"/> 2174 <input type="checkbox"/> 2175 <input type="checkbox"/> 2176 <input type="checkbox"/> 2177 <input type="checkbox"/> 2178 <input type="checkbox"/> 2179 <input type="checkbox"/> 2180 <input type="checkbox"/> 2181 <input type="checkbox"/> 2182 <input type="checkbox"/> 2183 <input type="checkbox"/> 2184 <input type="checkbox"/> 2185 <input type="checkbox"/> 2186 <input type="checkbox"/> 2187 <input type="checkbox"/> 2188 <input type="checkbox"/> 2189 <input type="checkbox"/> 2190 <input type="checkbox"/> 2191 <input type="checkbox"/> 2192 <input type="checkbox"/> 2193 <input type="checkbox"/> 2194 <input type="checkbox"/> 2195 <input type="checkbox"/> 2196 <input type="checkbox"/> 2197 <input type="checkbox"/> 2198 <input type="checkbox"/> 2199 <input type="checkbox"/> 2200 <input type="checkbox"/> 2201 <input type="checkbox"/> 2202 <input type="checkbox"/> 2203 <input type="checkbox"/> 2204 <input type="checkbox"/> 2205 <input type="checkbox"/> 2206 <input type="checkbox"/> 2207 <input type="checkbox"/> 2208 <input type="checkbox"/> 2209 <input type="checkbox"/> 2210 <input type="checkbox"/> 2211 <input type="checkbox"/> 2212 <input type="checkbox"/> 2213 <input type="checkbox"/> 2214 <input type="checkbox"/> 2215 <input type="checkbox"/> 2216 <input type="checkbox"/> 2217 <input type="checkbox"/> 2218 <input type="checkbox"/> 2219 <input type="checkbox"/> 2220 <input type="checkbox"/> 2221 <input type="checkbox"/> 2222 <input type="checkbox"/> 2223 <input type="checkbox"/> 2224 <input type="checkbox"/> 2225 <input type="checkbox"/> 2226 <input type="checkbox"/> 2227 <input type="checkbox"/> 2228 <input type="checkbox"/> 2229 <input type="checkbox"/> 2230 <input type="checkbox"/> 2231 <input type="checkbox"/> 2232 <input type="checkbox"/> 2233 <input type="checkbox"/> 2234 <input type="checkbox"/> 2235 <input type="checkbox"/> 2236 <input type="checkbox"/> 2237 <input type="checkbox"/> 2238 <input type="checkbox"/> 2239 <input type="checkbox"/> 2240 <input type="checkbox"/> 2241 <input type="checkbox"/> 2242 <input type="checkbox"/> 2243 <input type="checkbox"/> 2244 <input type="checkbox"/> 2245 <input type="checkbox"/> 2246 <input type="checkbox"/> 2247 <input type="checkbox"/> 2248 <input type="checkbox"/> 2249 <input type="checkbox"/> 2250 <input type="checkbox"/> 2251 <input type="checkbox"/> 2252 <input type="checkbox"/> 2253 <input type="checkbox"/> 2254 <input type="checkbox"/> 2255 <input type="checkbox"/> 2256 <input type="checkbox"/> 2257 <input type="checkbox"/> 2258 <input type="checkbox"/> 2259 <input type="checkbox"/> 2260 <input type="checkbox"/> 2261 <input type="checkbox"/> 2262 <input type="checkbox"/> 2263 <input type="checkbox"/> 2264 <input type="checkbox"/> 2265 <input type="checkbox"/> 2266 <input type="checkbox"/> 2267 <input type="checkbox"/> 2268 <input type="checkbox"/> 2269 <input type="checkbox"/> 2270 <input type="checkbox"/> 2271 <input type="checkbox"/> 2272 <input type="checkbox"/> 2273 <input type="checkbox"/> 2274 <input type="checkbox"/> 2275 <input type="checkbox"/> 2276 <input type="checkbox"/> 2277 <input type="checkbox"/> 2278 <input type="checkbox"/> 2279 <input type="checkbox"/> 2280 <input type="checkbox"/> 2281 <input type="checkbox"/> 2282 <input type="checkbox"/> 2283 <input type="checkbox"/> 2284 <input type="checkbox"/> 2285 <input type="checkbox"/> 2286 <input type="checkbox"/> 2287 <input type="checkbox"/> 2288 <input type="checkbox"/> 2289 <input type="checkbox"/> 2290 <input type="checkbox"/> 2291 <input type="checkbox"/> 2292 <input type="checkbox"/> 2293 <input type="checkbox"/> 2294 <input type="checkbox"/> 2295 <input type="checkbox"/> 2296 <input type="checkbox"/> 2297 <input type="checkbox"/> 2298 <input type="checkbox"/> 2299 <input type="checkbox"/> 2300 <input type="checkbox"/> 2301 <input type="checkbox"/> 2302 <input type="checkbox"/> 2303 <input type="checkbox"/> 2304 <input type="checkbox"/> 2305 <input type="checkbox"/> 2306 <input type="checkbox"/> 2307 <input type="checkbox"/> 2308 <input type="checkbox"/> 2309 <input type="checkbox"/> 2310 <input type="checkbox"/> 2311 <input type="checkbox"/> 2312 <input type="checkbox"/> 2313 <input type="checkbox"/> 2314 <input type="checkbox"/> 2315 <input type="checkbox"/> 2316 <input type="checkbox"/> 2317 <input type="checkbox"/> 2318 <input type="checkbox"/> 2319 <input type="checkbox"/> 2320 <input type="checkbox"/> 2321 <input type="checkbox"/> 2322 <input type="checkbox"/> 2323 <input type="checkbox"/> 2324 <input type="checkbox"/> 2325 <input type="checkbox"/> 2326 <input type="checkbox"/> 2327 <input type="checkbox"/> 2328 <input type="checkbox"/> 2329 <input type="checkbox"/> 2330 <input type="checkbox"/> 2331 <input type="checkbox"/> 2332 <input type="checkbox"/> 2333 <input type="checkbox"/> 2334 <input type="checkbox"/> 2335 <input type="checkbox"/> 2336 <input type="checkbox"/> 2337 <input type="checkbox"/> 2338 <input type="checkbox"/> 2339 <input type="checkbox"/> 2340 <input type="checkbox"/> 2341 <input type="checkbox"/> 2342 <input type="checkbox"/> 2343 <input type="checkbox"/> 2344 <input type="checkbox"/> 2345 <input type="checkbox"/> 2346 <input type="checkbox"/> 2347 <input type="checkbox"/> 2348 <input type="checkbox"/> 2349 <input type="checkbox"/> 2350 <input type="checkbox"/> 2351 <input type="checkbox"/> 2352 <input type="checkbox"/> 2353 <input type="checkbox"/> 2354 <input type="checkbox"/> 2355 <input type="checkbox"/> 2356 <input type="checkbox"/> 2357 <input type="checkbox"/> 2358 <input type="checkbox"/> 2359 <input type="checkbox"/> 2360 <input type="checkbox"/> 2361 <input type="checkbox"/> 2362 <input type="checkbox"/> 2363 <input type="checkbox"/> 2364 <input type="checkbox"/> 2365 <input type="checkbox"/> 2366 <input type="checkbox"/> 2367 <input type="checkbox"/> 2368 <input type="checkbox"/> 2369 <input type="checkbox"/> 2370 <input type="checkbox"/> 2371 <input type="checkbox"/> 2372 <input type="checkbox"/> 2373 <input type="checkbox"/> 2374 <input type="checkbox"/> 2375 <input type="checkbox"/> 2376 <input type="checkbox"/> 2377 <input type="checkbox"/> 2378 <input type="checkbox"/> 2379 <input type="checkbox"/> 2380 <input type="checkbox"/> 2381 <input type="checkbox"/> 2382 <input type="checkbox"/> 2383 <input type="checkbox"/> 2384 <input type="checkbox"/> 2385 <input type="checkbox"/> 2386 <input type="checkbox"/> 2387 <input type="checkbox"/> 2388 <input type="checkbox"/> 2389 <input type="checkbox"/> 2390 <input type="checkbox"/> 2391 <input type="checkbox"/> 2392 <input type="checkbox"/> 2393 <input type="checkbox"/> 2394 <input type="checkbox"/> 2395 <input type="checkbox"/> 2396 <input type="checkbox"/> 2397 <input type="checkbox"/> 2398 <input type="checkbox"/> 2399 <input type="checkbox"/> 2400 <input type="checkbox"/> 2401 <input type="checkbox"/> 2402 <input type="checkbox"/> 2403 <input type="checkbox"/> 2404 <input type="checkbox"/> 2405 <input type="checkbox"/> 2406 <input type="checkbox"/> 2407 <input type="checkbox"/> 2408 <input type="checkbox"/> 2409 <input type="checkbox"/> 2410 <input type="checkbox"/> 2411 <input type="checkbox"/> 2412 <input type="checkbox"/> 2413 <input type="checkbox"/> 2414 <input type="checkbox"/> 2415 <input type="checkbox"/> 2416 <input type="checkbox"/> 2417 <input type="checkbox"/> 2418 <input type="checkbox"/> 2419 <input type="checkbox"/> 2420 <input type="checkbox"/> 2421 <input type="checkbox"/> 2422 <input type="checkbox"/> 2423 <input type="checkbox"/> 2424 <input type="checkbox"/> 2425 <input type="checkbox"/> 2426 <input type="checkbox"/> 2427 <input type="checkbox"/> 2428 <input type="checkbox"/> 2429 <input type="checkbox"/> 2430 <input type="checkbox"/> 2431 <input type="checkbox"/> 2432 <input type="checkbox"/> 2433 <input type="checkbox"/> 2434 <input type="checkbox"/> 2435 <input type="checkbox"/> 2436 <input type="checkbox"/> 2437 <input type="checkbox"/> 2438 <input type="checkbox"/> 2439 <input type="checkbox"/> 2440 <input type="checkbox"/> 2441 <input type="checkbox"/> 2442 <input type="checkbox"/> 2443 <input type="checkbox"/> 2444 <input type="checkbox"/> 2445 <input type="checkbox"/> 2446 <input type="checkbox"/> 2447 <input type="checkbox"/> 2448 <input type="checkbox"/> 2449 <input type="checkbox"/> 2450 <input type="checkbox"/> 2451 <input type="checkbox"/> 2452 <input type="checkbox"/> 2453 <input type="checkbox"/> 2454 <input type="checkbox"/> 2455 <input type="checkbox"/> 2456 <input type="checkbox"/> 2457 <input type="checkbox"/> 2458 <input type="checkbox"/> 2459 <input type="checkbox"/> 2460 <input type="checkbox"/> 2461 <input type="checkbox"/> 2462 <input type="checkbox"/> 2463 <input type="checkbox"/> 2464 <input type="checkbox"/> 2465 <input type="checkbox"/> 2466 <input type="checkbox"/> 2467 <input type="checkbox"/> 2468 <input type="checkbox"/> 2469 <input type="checkbox"/> 2470 <input type="checkbox"/> 2471 <input type="checkbox"/> 2472 <input type="checkbox"/> 2473 <input type="checkbox"/> 2474 <input type="checkbox"/> 2475 <input type="checkbox"/> 2476 <input type="checkbox"/> 2477 <input type="checkbox"/> 2478 <input type="checkbox"/> 2479 <input type="checkbox"/> 2480 <input type="checkbox"/> 2481 <input type="checkbox"/> 2482 <input type="checkbox"/> 2483 <input type="checkbox"/> 2484 <input type="checkbox"/> 2485 <input type="checkbox"/> 2486 <input type="checkbox"/> 2487 <input type="checkbox"/> 2488 <input type="checkbox"/> 2489 <input type="checkbox"/> 2490 <input type="checkbox"/> 2491 <input type="checkbox"/> 2492 <input type="checkbox"/> 2493 <input type="checkbox"/> 2494 <input type="checkbox"/> 2495 <input type="checkbox"/> 2496 <input type="checkbox"/> 2497 <input type="checkbox"/> 2498 <input type="checkbox"/> 2499 <input type="checkbox"/> 2500 <input type="checkbox"/> 2501 <input type="checkbox"/> 2502 <input type="checkbox"/> 2503 <input type="checkbox"/> 2504 <input type="checkbox"/> 2505 <input type="checkbox"/> 2506 <input type="checkbox"/> 2507 <input type="checkbox"/> 2508 <input type="checkbox"/> 2509 <input type="checkbox"/> 2510 <input type="checkbox"/> 2511 <input type="checkbox"/> 2512 <input type="checkbox"/> 2513 <input type="checkbox"/> 2514 <input type="checkbox"/> 2515 <input type="checkbox"/> 2516 <input type="checkbox"/> 2517 <input type="checkbox"/> 2518 <input type="checkbox"/> 2519 <input type="checkbox"/> 2520 <input type="checkbox"/> 2521 <input type="checkbox"/> 2522 <input type="checkbox"/> 2523 <input type="checkbox"/> 2524 <input type="checkbox"/> 2525 <input type="checkbox"/> 2526 <input type="checkbox"/> 2527 <input type="checkbox"/> 2528 <input type="checkbox"/> 2529 <input type="checkbox"/> 2530 <input type="checkbox"/> 2531 <input type="checkbox"/> 2532 <input type="checkbox"/> 2533 <input type="checkbox"/> 2534 <input type="checkbox"/> 2535 <input type="checkbox"/> 2536 <input type="checkbox"/> 2537 <input type="checkbox"/> 2538 <input type="checkbox"/> 2539 <input type="checkbox"/> 2540 <input type="checkbox"/> 2541 <input type="checkbox"/> 2542 <input type="checkbox"/> 2543 <input type="checkbox"/> 2544 <input type="checkbox"/> 2545 <input type="checkbox"/> 2546 <input type="checkbox"/> 2547 <input type="checkbox"/> 2548 <input type="checkbox"/> 2549 <input type="checkbox"/> 2550 <input type="checkbox"/> 2551 <input type="checkbox"/> 2552 <input type="checkbox"/> 2553 <input type="checkbox"/> 2554 <input type="checkbox"/> 2555 <input type="checkbox"/> 2556 <input type="checkbox"/> 2557 <input type="checkbox"/> 2558 <input type="checkbox"/> 2559 <input type="checkbox"/> 2560 <input type="checkbox"/> 2561 <input type="checkbox"/> 2562 <input type="checkbox"/> 2563 <input type="checkbox"/> 2564 <input type="checkbox"/> 2565 <input type="checkbox"/> 2566 <input type="checkbox"/> 2567 <input type="checkbox"/> 2568 <input type="checkbox"/> 2569 <input type="checkbox"/> 2570 <input type="checkbox"/> 2571 <input type="checkbox"/> 2572 <input type="checkbox"/> 2573 <input type="checkbox"/> 2574 <input type="checkbox"/> 2575 <input type="checkbox"/> 2576 <input type="checkbox"/> 2577 <input type="checkbox"/> 2578 <input type="checkbox"/> 2579 <input type="checkbox"/> 2580 <input type="checkbox"/> 2581 <input type="checkbox"/> 2582 <input type="checkbox"/> 2583 <input type="checkbox"/> 2584 <input type="checkbox"/> 2585 <input type="checkbox"/> 2586 <input type="checkbox"/> 2587 <input type="checkbox"/> 2588 <input type="checkbox"/> 2589 <input type="checkbox"/> 2590 <input type="checkbox"/> 2591 <input type="checkbox"/> 2592 <input type="checkbox"/> 2593 <input type="checkbox"/> 2594 <input type="checkbox"/> 2595 <input type="checkbox"/> 2596 <input type="checkbox"/> 2597 <input type="checkbox"/> 2598 <input type="checkbox"/> 2599 <input type="checkbox"/> 2600 <input type="checkbox"/> 2601 <input type="checkbox"/> 2602 <input type="checkbox"/> 2603 <input type="checkbox"/> 2604 <input type="checkbox"/> 2605 <input type="checkbox"/> 2606 <input type="checkbox"/> 2607 <input type="checkbox"/> 2608 <input type="checkbox"/> 2609 <input type="checkbox"/> 2610 <input type="checkbox"/> 2611 <input type="checkbox"/> 2612 <input type="checkbox"/> 2613 <input type="checkbox"/> 2614 <input type="checkbox"/> 2615 <input type="checkbox"/> 2616 <input type="checkbox"/> 2617 <input type="checkbox"/> 2618 <input type="checkbox"/> 2619 <input type="checkbox"/> 2620 <input type="checkbox"/> 2621 <input type="checkbox"/> 2622 <input type="checkbox"/> 2623 <input type="checkbox"/> 2624 <input type="checkbox"/> 2625 <input type="checkbox"/> 2626 <input type="checkbox"/> 2627 <input type="checkbox"/> 2628 <input type="checkbox"/> 2629 <input type="checkbox"/> 2630 <input type="checkbox"/> 2631 <input type="checkbox"/> 2632 <input type="checkbox"/> 2633 <input type="checkbox"/> 2634 <input type="checkbox"/> 2635 <input type="checkbox"/> 2636 <input type="checkbox"/> 2637 <input type="checkbox"/> 2638 <input type="checkbox"/> 2639 <input type="checkbox"/> 2640 <input type="checkbox"/> 2641 <input type="checkbox"/> 2642 <input type="checkbox"/> 2643 <input type="checkbox"/> 2644 <input type="checkbox"/> 2645 <input type="checkbox"/> 2646 <input type="checkbox"/> 2647 <input type="checkbox"/> 2648 <input type="checkbox"/> 2649 <input type="checkbox"/> 2650 <input type="checkbox"/> 2651 <input type="checkbox"/> 2652 <input type="checkbox"/> 2653 <input type="checkbox"/> 2654 <input type="checkbox"/> 2655 <input type="checkbox"/> 2656 <input type="checkbox"/> 2657 <input type="checkbox"/> 2658 <input type="checkbox"/> 2659 <input type="checkbox"/> 2660 <input type="checkbox"/> 2661 <input type="checkbox"/> 2662 <input type="checkbox"/> 2663 <input type="checkbox"/> 2664 <input type="checkbox"/> 2665 <input type="checkbox"/> 2666 <input type="checkbox"/> 2667 <input type="checkbox"/> 2668 <input type="checkbox"/> 2669 <input type="checkbox"/> 2670 <input type="checkbox"/> 2671 <input type="checkbox"/> 2672 <input type="checkbox"/> 2673 <input type="checkbox"/> 2674 <input type="checkbox"/> 2675 <input type="checkbox"/> 2676 <input type="checkbox"/> 2677 <input type="checkbox"/> 2678 <input type="checkbox"/> 2679 <input type="checkbox"/> 2680 <input type="checkbox"/> 2681 <input type="checkbox"/> 2682 <input type="checkbox"/> 2683 <input type="checkbox"/> 2684 <input type="checkbox"/> 2685 <input type="checkbox"/> 2686 <input type="checkbox"/> 2687 <input type="checkbox"/> 2688 <input type="checkbox"/> 2689 <input type="checkbox"/> 2690 <input type="checkbox"/> 2691 <input type="checkbox"/> 2692 <input type="checkbox"/> 2693 <input type="checkbox"/> 2694 <input type="checkbox"/> 2695 <input type="checkbox"/> 2696 <input type="checkbox"/> 2697 <input type="checkbox"/> 2698 <input type="checkbox"/> 2699 <input type="checkbox"/> 2700 <input type="checkbox"/> 2701 <input type="checkbox"/> 2702 <input type="checkbox"/> 2703 <input type="checkbox"/> 2704 <input type="checkbox"/> 2705 <input type="checkbox"/> 2706 <input type="checkbox"/> 2707 <input type="checkbox"/> 2708 <input type="checkbox"/> 2709 <input type="checkbox"/> 2710 <input type="checkbox"/> 2711 <input type="checkbox"/> 2712 <input type="checkbox"/> 2713 <input type="checkbox"/> 2714 <input type="checkbox"/> 2715 <input type="checkbox"/> 2716 <input type="checkbox"/> 2717 <input type="checkbox"/> 2718 <input type="checkbox"/> 2719 <input type="checkbox"/> 2720 <input type="checkbox"/> 2721 <input type="checkbox"/> 2722 <input type="checkbox"/> 2723 <input type="checkbox"/> 2724 <input type="checkbox"/> 2725 <input type="checkbox"/> 2726 <input type="checkbox"/> 2727 <input type="checkbox"/> 2728 <input type="checkbox"/> 2729 <input type="checkbox"/> 2730 <input type="checkbox"/> 2731 <input type="checkbox"/> 2732 <input type="checkbox"/> 2733 <input type="checkbox"/> 2734 <input type="checkbox"/> 2735 <input type="checkbox"/> 2736 <input type="checkbox"/> 2737 <input type="checkbox"/> 2738 <input type="checkbox"/> 2739 <input type="checkbox"/> 2740 <input type="checkbox"/> 2741 <input type="checkbox"/> 2742 <input type="checkbox"/> 2743 <input type="checkbox"/> 2744 <input type="checkbox"/> 2745 <input type="checkbox"/> 2746 <input type="checkbox"/> 2747 <input type="checkbox"/> 2748 <input type="checkbox"/> 2749 <input type="checkbox"/> 2750 <input type="checkbox"/> 2751 <input type="checkbox"/> 2752 <input type="checkbox"/> 2753 <input type="checkbox"/> 2754 <input type="checkbox"/> 2755 <input type="checkbox"/> 2756 <input type="checkbox"/> 2757 <input type="checkbox"/> 2758 <input type="checkbox"/> 2759 <input type="checkbox"/> 2760 <input type="checkbox"/> 2761 <input type="checkbox"/> 2762 <input type="checkbox"/> 2763 <input type="checkbox"/> 2764 <input type="checkbox"/> 2765 <input type="checkbox"/> 2766 <input type="checkbox"/> 2767 <input type="checkbox"/> 2768 <input type="checkbox"/> 2769 <input type="checkbox"/> 2770 <input type="checkbox"/> 2771 <input type="checkbox"/> 2772 <input type="checkbox"/> 2773 <input type="checkbox"/> 2774 <input type="checkbox"/> 2775 <input type="checkbox"/> 2776 <input type="checkbox"/> 2777 <input type="checkbox"/> 2778 <input type="checkbox"/> 2779 <input type="checkbox"/> 2780 <input type="checkbox"/> 2781 <input type="checkbox"/> 2782 <input type="checkbox"/> 2783 <input type="checkbox"/> 2784 <input type="checkbox"/> 2785 <input type="checkbox"/> 2786 <input type="checkbox"/> 2787 <input type="checkbox"/> 2788 <input type="checkbox"/> 2789 <input type="checkbox"/> 2790 <input type="checkbox"/> 2791 <input type="checkbox"/> 2792 <input type="checkbox"/> 2793 <input type="checkbox"/> 2794 <input type="checkbox"/> 2795 <input type="checkbox"/> 2796 <input type="checkbox"/> 2797 <input type="checkbox"/> 2798 <input type="checkbox"/> 2799 <input type="checkbox"/> 2800 <input type="checkbox"/> 2801 <input type="checkbox"/> 2802 <input type="checkbox"/> 2803 <input type="checkbox"/> 2804 <input type="checkbox"/> 2805 <input type="checkbox"/> 2806 <input type="checkbox"/> 2807 <input type="checkbox"/> 2808 <input type="checkbox"/> 2809 <input type="checkbox"/> 2810 <input type="checkbox"/> 2811 <input type="checkbox"/> 2812 <input type="checkbox"/> 2813 <input type="checkbox"/> 2814 <input type="checkbox"/> 2815 <input type="checkbox"/> 2816 <input type="checkbox"/> 2817 <input type="checkbox"/> 2818 <input type="checkbox"/> 2819 <input type="checkbox"/> 2820 <input type="checkbox"/> 2821 <input type="checkbox"/> 2822 <input type="checkbox"/> 2823 <input type="checkbox"/> 2824 <input type="checkbox"/> 2825 <input type="checkbox"/> 2826 <input type="checkbox"/> 2827 <input type="checkbox"/> 2828 <input type="checkbox"/> 2829 <input type="checkbox"/> 2830 <input type="checkbox"/> 2831 <input type="checkbox"/> 2832 <input type="checkbox"/> 2833 <input type="checkbox"/> 2834 <input type="checkbox"/> 2835 <input type="checkbox"/> 2836 <input type="checkbox"/> 2837 <input type="checkbox"/> 2838 <input type="checkbox"/> 2839 <input type="checkbox"/> 2840 <input type="checkbox"/> 2841 <input type="checkbox"/> 2842 <input type="checkbox"/> 2843 <input type="checkbox"/> 2844 <input type="checkbox"/> 2845 <input type="checkbox"/> 2846 <input type="checkbox"/> 2847 <input type="checkbox"/> 2848 <input type="checkbox"/> 2849 <input type="checkbox"/> 2850 <input type="checkbox"/> 2851 <input type="checkbox"/> 2852 <input type="checkbox"/> 2853 <input type="checkbox"/> 2854 <input type="checkbox"/> 2855 <input type="checkbox"/> 2856 <input type="checkbox"/> 2857 <input type="checkbox"/> 2858 <input type="checkbox"/> 2859 <input type="checkbox"/> 2860 <input type="checkbox"/> 2861 <input type="checkbox"/> 2862 <input type="checkbox"/> 2863 <input type="checkbox"/> 2864 <input type="checkbox"/> 2865 <input type="checkbox"/> 2866 <input type="checkbox"/> 2867 <input type="checkbox"/> 2868 <input type="checkbox"/> 2869 <input type="checkbox"/> 2870 <input type="checkbox"/> 2871 <input type="checkbox"/> 2872 <input type="checkbox"/> 2873 <input type="checkbox"/> 2874 <input type="checkbox"/> 2875 <input type="checkbox"/> 2876 <input type="checkbox"/> 2877 <input type="checkbox"/> 2878 <input type="checkbox"/> 2879 <input type="checkbox"/> 2880 <input type="checkbox"/> 2881 <input type="checkbox"/> 2882 <input type="checkbox"/> 2883 <input type="checkbox"/> 2884 <input type="checkbox"/> 2885 <input type="checkbox"/> 2886 <input type="checkbox"/> 2887 <input type="checkbox"/> 2888 <input type="checkbox"/> 2889 <input type="checkbox"/> 2890 <input type="checkbox"/> 2891 <input type="checkbox"/> 2892 <input type="checkbox"/> 2893 <input type="checkbox"/> 2894 <input type="checkbox"/> 2895 <input type="checkbox"/> 2896 <input type="checkbox"/> 2897 <input type="checkbox"/> 2898 <input type="checkbox"/> 2899 <input type="checkbox"/> 2900 <input type="checkbox"/> 2901 <input type="checkbox"/> 2902 <input type="checkbox"/> 2903 <input type="checkbox"/> 2904 <input type="checkbox"/> 2905 <input type="checkbox"/> 2906 <input type="checkbox"/> 2907 <input type="checkbox"/> 2908 <input type="checkbox"/> 2909 <input type="checkbox"/> 2910 <input type="checkbox"/> 2911 <input type="checkbox"/> 2912 <input type="checkbox"/> 2913 <input type="checkbox"/> 2914 <input type="checkbox"/> 2915 <input type="checkbox"/> 2916 <input type="checkbox"/> 2917 <input type="checkbox"/> 2918 <input type="checkbox"/> 2919 <input type="checkbox"/> 2920 <input type="checkbox"/> 2921 <input type="checkbox"/> 2922 <input type="checkbox"/> 2923 <input type="checkbox"/> 2924 <input type="checkbox"/> 2925 <input type="checkbox"/> 2926 <input type="checkbox"/> 2927 <input type="checkbox"/> 2928 <input type="checkbox"/> 2929 <input type="checkbox"/> 2930 <input type="checkbox"/> 2931 <input type="checkbox"/> 2932 <input type="checkbox"/> 2933 <input type="checkbox"/> 2934 <input type="checkbox"/> 2935 <input type="checkbox"/> 2936 <input type="checkbox"/> 2937 <input type="checkbox"/> 2938 <input type="checkbox"/> 2939 <input type="checkbox"/> 2940 <input type="checkbox"/> 2941 <input type="checkbox"/> 2942 <input type="checkbox"/> 2943 <input type="checkbox"/> 2944 <input type="checkbox"/> 2945 <input type="checkbox"/> 2946 <input type="checkbox"/> 2947 <input type="checkbox"/> 2948 <input type="checkbox"/> 2949 <input type="checkbox"/> 2950 <input type="checkbox"/> 2951 <input type="checkbox"/> 2952 <input type="checkbox"/> 2953 <input type="checkbox"/> 2954 <input type="checkbox"/> 2955 <input type="checkbox"/> 2956 <input type="checkbox"/> 2957 <input type="checkbox"/> 2958 <input type="checkbox"/> 2959 <input type="checkbox"/> 2960 <input type="checkbox"/> 2961 <input type="checkbox"/> 2962 <input type="checkbox"/> 2963 <input type="checkbox"/> 2964 <input type="checkbox"/> 2965 <input type="checkbox"/> 2966 <input type="checkbox"/> 2967 <input type="checkbox"/> 2968 <input type="checkbox"/> 2969 <input type="checkbox"/> 2970 <input type="checkbox"/> 2971 <input type="checkbox"/> 2972 <input type="checkbox"/> 2973 <input type="checkbox"/> 2974 <input type="checkbox"/> 2975 <input type="checkbox"/> 2976 <input type="checkbox"/> 2977 <input type="checkbox"/> 2978 <input type="checkbox"/> 2979 <input type="checkbox"/> 2980 <input type="checkbox"/> 2981 <input type="checkbox"/> 2982 <input type="checkbox"/> 2983 <input type="checkbox"/> 2984 <input type="checkbox"/> 2985 <input type="checkbox"/> 2986 <input type="checkbox"/> 2987 <input type="checkbox"/> 2988 <input type="checkbox"/> 2989 <input type="checkbox"/> 2990 <input type="checkbox"/> 2991 <input type="checkbox"/> 2992 <input type="checkbox"/> 2993 <input type="checkbox"/> 2994 <input type="checkbox"/> 2995 <input type="checkbox"/> 2996 <input type="checkbox"/> 2997 <input type="checkbox"/> 2998 <input type="checkbox"/> 2999 <input type="checkbox"/> 3000 <input type="checkbox"/> 3001 <input type="checkbox"/> 3002 <input type="checkbox"/> 3003 <input type="checkbox"/> 3004 <input type="checkbox"/> 3005 <input type="checkbox"/> 3006 <input type="checkbox"/> 3007 <input type="checkbox"/> 3008 <input type="checkbox"/> 3009 <input type="checkbox"/> 3010 <input type="checkbox"/> 3011 <input type="checkbox"/> 3012 <input type="checkbox"/> 3013 <input type="checkbox"/> 3014 <input type="checkbox"/> 3015 <input type="checkbox"/> 3016 <input type="checkbox"/> 3017 <input type="checkbox"/> 3018 <input type="checkbox"/> 3019 <input type="checkbox"/> 3020 <input type="checkbox"/> 3021 <input type="checkbox"/> 3022 <input type="checkbox"/> 3023 <input type="checkbox"/> 3024 <input type="checkbox"/> 3025 <input type="checkbox"/> 3026 <input type="checkbox"/> 3027 <input type="checkbox"/> 3028 <input type="checkbox"/> 3029 <input type="checkbox"/> 3030 <input type="checkbox"/> 30		

## GOLD/SILVER STANDARD

A frequent argument of illegal tax protesters concerns Federal Reserve notes. There are four basic points to this argument.

1. Federal Reserve notes do not constitute income since they are not redeemable in gold or silver.
2. Federal Reserve notes are not real money.
3. ONLY gold and silver may be constitutionally taxed.
4. Federal Reserve notes are actually accounts receivable and not reportable as income until paid in either gold or silver.

Form 1040 using a gold/silver argument will, in most cases, be blank and will include an attachment letter. (See exhibit 2-B)

In the case of United States v. Wangrud, 533 F.2d 495 (9th Cir., 1976), the defendant argued that no money was received since paychecks could only be cashed for Federal Reserve notes. The court ruled that: "It has been established by statute that Federal Reserve notes, on an equal basis with other coins and currencies of the United States, shall be legal tender for all debts, public and private, including taxes." The conviction of Wangrud for willful failure to file an income tax return was upheld. The same rationale used by the court in Wangrud was used in Hatfield v. Commissioner, 68 T.C. 895 (1977), to decide the issue of Federal Reserve notes being accounts receivable only.

<b>Form</b>	<b>1040</b>	Department of the Treasury—Internal Revenue Service <b>U.S. Individual Income Tax Return</b>	<b>1978</b>																																																	
For Privacy Act Notice, see page 3 of Instructions    For the year January 1–December 31, 1978, or other tax year beginning . . . 1978, ending . . . 19 . . .																																																				
Use IRS label. Otherwise, please print or type.	Your first name and initial (If joint return, also give spouse's name and initial)		Last name																																																	
	WILLIAM S.		PHENIG																																																	
	Present home address (Number and street, including apartment number, or rural route)																																																			
	103 N. CAROLINA SW																																																			
City, town or post office, State and ZIP code																																																				
WASHINGTON, D.C. 20004																																																				
Your social security number			987 65 4320																																																	
Spouse's social security no.																																																				
Your occupation																																																				
Spouse's occupation																																																				
Do you want \$1 to go to the Presidential Election Campaign Fund? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No    If joint return, does your spouse want \$1 to go to this fund? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <small>Note: Checking Yes will not increase your tax or reduce your refund.</small>																																																				
<b>Filing Status</b>	1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶ 4 <input type="checkbox"/> Unmarried head of household. Enter qualifying name ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died ▶ 19 ). See page 6 of Instructions.																																																			
<b>Exemptions</b>  Always check the box labeled Yourself. Check other boxes if they apply.	6a <input type="checkbox"/> Yourself <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <small>Enter number of boxes checked on 6a and b ▶</small> b <input type="checkbox"/> Spouse <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <small>Enter number of children listed ▶</small> c First names of your dependent children who lived with you ▶ d Other dependents: <table border="1" style="width: 100%; border-collapse: collapse; font-size: x-small;"> <thead> <tr> <th>(1) Name</th> <th>(2) Relationship</th> <th>(3) Number of months lived in your home</th> <th>(4) Did dependent have income of \$750 or more?</th> <th>(5) Did you provide more than one-half of dependent's support?</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> <small>Enter number of other dependents ▶</small> Add numbers entered in boxes above ▶				(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$750 or more?	(5) Did you provide more than one-half of dependent's support?																																											
(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$750 or more?	(5) Did you provide more than one-half of dependent's support?																																																
<b>Income</b>	7 Total number of exemptions claimed . . . . .																																																			
Please attach Copy B of your Forms W-2 here.  If you do not have a W-2, see page 5 of Instructions.  Please attach check or money order here.	<table border="1" style="width: 100%; border-collapse: collapse; font-size: x-small;"> <tr><td>8 Wages, salaries, tips, and other employee compensation . . . . .</td><td>8</td><td></td></tr> <tr><td>9 Interest income (If over \$400, attach Schedule B) . . . . .</td><td>9</td><td></td></tr> <tr><td>10a Dividends (If over \$400, attach Schedule B) . . . . .</td><td>10a</td><td></td></tr> <tr><td>10b Exclusion . . . . .</td><td>10b</td><td></td></tr> <tr><td>10c Subtract line 10b from line 10a . . . . .</td><td>10c</td><td></td></tr> <tr><td>11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions) . . . . .</td><td>11</td><td></td></tr> <tr><td>12 Alimony received . . . . .</td><td>12</td><td></td></tr> <tr><td>13 Business income or (loss) (attach Schedule C) . . . . .</td><td>13</td><td></td></tr> <tr><td>14 Capital gain or (loss) (attach Schedule D) . . . . .</td><td>14</td><td></td></tr> <tr><td>15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions) . . . . .</td><td>15</td><td></td></tr> <tr><td>16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) . . . . .</td><td>16</td><td></td></tr> <tr><td>17 Fully taxable pensions and annuities not reported on Schedule E . . . . .</td><td>17</td><td></td></tr> <tr><td>18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) . . . . .</td><td>18</td><td></td></tr> <tr><td>19 Farm income or (loss) (attach Schedule F) . . . . .</td><td>19</td><td></td></tr> <tr><td>20 Other income (state nature and source—see page 10 of Instructions) ▶ . . . . .</td><td>20</td><td></td></tr> <tr><td>21 Total income. Add lines 8, 9, and 10c through 20 . . . . .</td><td>21</td><td></td></tr> </table>				8 Wages, salaries, tips, and other employee compensation . . . . .	8		9 Interest income (If over \$400, attach Schedule B) . . . . .	9		10a Dividends (If over \$400, attach Schedule B) . . . . .	10a		10b Exclusion . . . . .	10b		10c Subtract line 10b from line 10a . . . . .	10c		11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions) . . . . .	11		12 Alimony received . . . . .	12		13 Business income or (loss) (attach Schedule C) . . . . .	13		14 Capital gain or (loss) (attach Schedule D) . . . . .	14		15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions) . . . . .	15		16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) . . . . .	16		17 Fully taxable pensions and annuities not reported on Schedule E . . . . .	17		18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) . . . . .	18		19 Farm income or (loss) (attach Schedule F) . . . . .	19		20 Other income (state nature and source—see page 10 of Instructions) ▶ . . . . .	20		21 Total income. Add lines 8, 9, and 10c through 20 . . . . .	21	
8 Wages, salaries, tips, and other employee compensation . . . . .	8																																																			
9 Interest income (If over \$400, attach Schedule B) . . . . .	9																																																			
10a Dividends (If over \$400, attach Schedule B) . . . . .	10a																																																			
10b Exclusion . . . . .	10b																																																			
10c Subtract line 10b from line 10a . . . . .	10c																																																			
11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions) . . . . .	11																																																			
12 Alimony received . . . . .	12																																																			
13 Business income or (loss) (attach Schedule C) . . . . .	13																																																			
14 Capital gain or (loss) (attach Schedule D) . . . . .	14																																																			
15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions) . . . . .	15																																																			
16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) . . . . .	16																																																			
17 Fully taxable pensions and annuities not reported on Schedule E . . . . .	17																																																			
18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) . . . . .	18																																																			
19 Farm income or (loss) (attach Schedule F) . . . . .	19																																																			
20 Other income (state nature and source—see page 10 of Instructions) ▶ . . . . .	20																																																			
21 Total income. Add lines 8, 9, and 10c through 20 . . . . .	21																																																			
<b>Adjustments to Income</b>	<table border="1" style="width: 100%; border-collapse: collapse; font-size: x-small;"> <tr><td>22 Moving expense (attach Form 3903) . . . . .</td><td>22</td><td></td></tr> <tr><td>23 Employee business expenses (attach Form 2106) . . . . .</td><td>23</td><td></td></tr> <tr><td>24 Payments to an IRA (see page 10 of Instructions) . . . . .</td><td>24</td><td></td></tr> <tr><td>25 Payments to a Keogh (H.R. 10) retirement plan . . . . .</td><td>25</td><td></td></tr> <tr><td>26 Interest penalty due to early withdrawal of savings . . . . .</td><td>26</td><td></td></tr> <tr><td>27 Alimony paid (see page 10 of Instructions) . . . . .</td><td>27</td><td></td></tr> <tr><td>28 Total adjustments. Add lines 22 through 27 . . . . .</td><td>28</td><td></td></tr> </table>				22 Moving expense (attach Form 3903) . . . . .	22		23 Employee business expenses (attach Form 2106) . . . . .	23		24 Payments to an IRA (see page 10 of Instructions) . . . . .	24		25 Payments to a Keogh (H.R. 10) retirement plan . . . . .	25		26 Interest penalty due to early withdrawal of savings . . . . .	26		27 Alimony paid (see page 10 of Instructions) . . . . .	27		28 Total adjustments. Add lines 22 through 27 . . . . .	28																												
22 Moving expense (attach Form 3903) . . . . .	22																																																			
23 Employee business expenses (attach Form 2106) . . . . .	23																																																			
24 Payments to an IRA (see page 10 of Instructions) . . . . .	24																																																			
25 Payments to a Keogh (H.R. 10) retirement plan . . . . .	25																																																			
26 Interest penalty due to early withdrawal of savings . . . . .	26																																																			
27 Alimony paid (see page 10 of Instructions) . . . . .	27																																																			
28 Total adjustments. Add lines 22 through 27 . . . . .	28																																																			
<b>Adjusted Gross Income</b>	<table border="1" style="width: 100%; border-collapse: collapse; font-size: x-small;"> <tr><td>29 Subtract line 28 from line 21 . . . . .</td><td>29</td><td></td></tr> <tr><td>30 Disability income exclusion (attach Form 2440) . . . . .</td><td>30</td><td></td></tr> <tr><td>31 Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions . . . . .</td><td>31</td><td></td></tr> </table>				29 Subtract line 28 from line 21 . . . . .	29		30 Disability income exclusion (attach Form 2440) . . . . .	30		31 Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions . . . . .	31																																								
29 Subtract line 28 from line 21 . . . . .	29																																																			
30 Disability income exclusion (attach Form 2440) . . . . .	30																																																			
31 Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions . . . . .	31																																																			

Form 1040 (1978)



District Director  
Internal Revenue Service

Dear Mr. Director:

Since I only earned Federal Reserve notes, I obviously did not receive the requisite number of dollars requiring me to file.

Furthermore, the Government's slogan that "the value of the dollar is its purchasing power" illustrates how the government violates the Constitution which states that the value of money is to be regulated by Congress -- not the marketplace. Now, while I did not earn any dollars, I did earn some of the Federal Reserve notes, and, according to the IRS manual, the fair market value of "notes or other evidences of indebtedness . . . is usually the best amount you can get from . . . a bank or other buyer of such paper."

However, any attempt to redeem Federal Reserve notes at any Federal Reserve bank for lawful dollars as defined in Sections 314 and 821 of Title 31 of the U.S. Code results in refusal and an offer only to exchange them for other notes. Thus, one must conclude that Federal Reserve notes have no determinable, real dollar, market value. I admit that private citizens did give me goods and services for these notes, but I don't see how one can list on a 1040 all the good and services received for notes when the return itself insists that income be shown in dollars and not in goods and services. I am also at a loss to understand how one would convert goods and services received for notes into a dollar total. What kind of dollars would one use? Gold dollars or silver dollars? And, how would their values be determined?

I will be pleased to refile if you can show me how notes, themselves neither redeemable or exchangeable for dollars, can be converted into dollars and thus taxable according to the IRS regulation cited above.

Very truly yours,

## FAIR MARKET VALUE

The fair market value method of protest involves reducing gross income because of the declining value of the dollar. Although the gross income is listed, that income is adjusted by such a large amount that the standard deduction or itemized deductions eliminate taxable income. (See exhibit 2-C.) In the case of Perkins v. Commissioner, T.C.M. 1977-80, the petitioner (Perkins) argued that a reduction in adjusted gross income to reflect the difference between fair market value and face value of Federal Reserve notes was valid. While reducing the income to reflect a declining value, Perkins failed to reduce itemized deductions or personal exemptions by the same ratio.

In its opinion, the court upheld the Internal Revenue Service position that no such reduction is either provided for nor authorized by the Code or regulations.

Form <b>1040</b> U.S. Individual Income Tax Return <b>1978</b>		Department of the Treasury—Internal Revenue Service																																																					
For Privacy Act Notice, see page 3 of Instructions For the year January 1–December 31, 1978, or other tax year beginning 1978, ending 19																																																							
Use IRS label. Otherwise, please print or type.	Your first name and initial (If joint return, also give spouse's name and initial) <b>LEE M.</b>	Last name <b>ESCUDO</b>	Your social security number <b>987 65 4320</b>																																																				
	Present home address (Number and street, including apartment number, or rural route) <b>1737 Fox Dr.</b>		Spouse's social security no. <b>987 65 4321</b>																																																				
	City, town or post office, State and ZIP code <b>Phila PA 19152</b>		Your occupation																																																				
	Do you want \$1 to go to the Presidential Election Campaign Fund? If joint return, does your spouse want \$1 to go to this fund? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Note: Checking Yes will not increase your tax or reduce your refund.																																																				
<b>Filing Status</b> Check only one box. <table style="width: 100%;"> <tr> <td style="width: 5%;">1</td> <td style="width: 95%;">Single</td> </tr> <tr> <td>2</td> <td>Married filing joint return (even if only one had income)</td> </tr> <tr> <td>3</td> <td>Married filing separate return. If spouse is also filing, give spouse's social security number</td> </tr> <tr> <td>4</td> <td>In the space above and enter full name here</td> </tr> <tr> <td>5</td> <td>Unmarried head of household. Enter qualifying name</td> </tr> <tr> <td>6</td> <td>Qualifying widow(er) with dependent child (Year spouse died 19 )</td> </tr> </table>				1	Single	2	Married filing joint return (even if only one had income)	3	Married filing separate return. If spouse is also filing, give spouse's social security number	4	In the space above and enter full name here	5	Unmarried head of household. Enter qualifying name	6	Qualifying widow(er) with dependent child (Year spouse died 19 )																																								
1	Single																																																						
2	Married filing joint return (even if only one had income)																																																						
3	Married filing separate return. If spouse is also filing, give spouse's social security number																																																						
4	In the space above and enter full name here																																																						
5	Unmarried head of household. Enter qualifying name																																																						
6	Qualifying widow(er) with dependent child (Year spouse died 19 )																																																						
<b>Exemptions</b> Always check the box labeled Yourself. Check other boxes if they apply. <table style="width: 100%;"> <tr> <td style="width: 5%;">a</td> <td style="width: 15%;"><input checked="" type="checkbox"/> Yourself</td> <td style="width: 15%;"><input type="checkbox"/> 65 or over</td> <td style="width: 15%;"><input type="checkbox"/> Blind</td> <td style="width: 50%;">Enter number of boxes checked on 6a and b <b>2</b></td> </tr> <tr> <td>b</td> <td><input checked="" type="checkbox"/> Spouse</td> <td><input type="checkbox"/> 65 or over</td> <td><input type="checkbox"/> Blind</td> <td></td> </tr> <tr> <td>c</td> <td colspan="4">First names of your dependent children who lived with you</td> </tr> <tr> <td>d</td> <td colspan="4">Other dependents:</td> </tr> <tr> <td></td> <td>(1) Name</td> <td>(2) Relationship</td> <td>(3) Number of months lived in your home</td> <td>(4) Did dependent have income of \$750 or more?</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>(5) Did you provide more than one-half of dependent's support?</td> </tr> <tr> <td colspan="4"></td> <td>Enter number of other dependents</td> </tr> <tr> <td colspan="4"></td> <td>Add numbers entered in boxes above <b>2</b></td> </tr> <tr> <td colspan="5">7 Total number of exemptions claimed</td> </tr> </table>				a	<input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	Enter number of boxes checked on 6a and b <b>2</b>	b	<input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind		c	First names of your dependent children who lived with you				d	Other dependents:					(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$750 or more?					(5) Did you provide more than one-half of dependent's support?					Enter number of other dependents					Add numbers entered in boxes above <b>2</b>	7 Total number of exemptions claimed											
a	<input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	Enter number of boxes checked on 6a and b <b>2</b>																																																			
b	<input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind																																																				
c	First names of your dependent children who lived with you																																																						
d	Other dependents:																																																						
	(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$750 or more?																																																			
				(5) Did you provide more than one-half of dependent's support?																																																			
				Enter number of other dependents																																																			
				Add numbers entered in boxes above <b>2</b>																																																			
7 Total number of exemptions claimed																																																							
<b>Income</b> Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions. <table style="width: 100%;"> <tr> <td style="width: 70%;">8 Wages, salaries, tips, and other employee compensation</td> <td style="width: 30%;">8 <b>20,300</b></td> </tr> <tr> <td>9 Interest income (If over \$400, attach Schedule B)</td> <td>9 <b>NONE</b></td> </tr> <tr> <td>10a Dividends (If over \$400, attach Schedule B)</td> <td>10a <b>NONE</b></td> </tr> <tr> <td>10b Exclusion</td> <td>10b <b>NONE</b></td> </tr> <tr> <td>10c Subtract line 10b from line 10a</td> <td>10c <b>NONE</b></td> </tr> <tr> <td>11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions)</td> <td>11</td> </tr> <tr> <td>12 Alimony received</td> <td>12</td> </tr> <tr> <td>13 Business income or (loss) (attach Schedule C)</td> <td>13</td> </tr> <tr> <td>14 Capital gain or (loss) (attach Schedule D)</td> <td>14</td> </tr> <tr> <td>15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions)</td> <td>15</td> </tr> <tr> <td>16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)</td> <td>16</td> </tr> <tr> <td>17 Fully taxable pensions and annuities not reported on Schedule E</td> <td>17</td> </tr> <tr> <td>18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)</td> <td>18</td> </tr> <tr> <td>19 Farm income or (loss) (attach Schedule F)</td> <td>19</td> </tr> <tr> <td>20 Other income (state nature)</td> <td>20</td> </tr> <tr> <td>21</td> <td>21 <b>20,300</b></td> </tr> <tr> <td>22</td> <td>22</td> </tr> <tr> <td>23</td> <td>23</td> </tr> <tr> <td>24</td> <td>24</td> </tr> <tr> <td>25</td> <td>25 <b>10,000</b></td> </tr> <tr> <td>26</td> <td>26</td> </tr> <tr> <td>27</td> <td>27</td> </tr> <tr> <td>28</td> <td>28</td> </tr> <tr> <td>29</td> <td>29</td> </tr> <tr> <td>30</td> <td>30</td> </tr> <tr> <td>31</td> <td>31</td> </tr> </table>				8 Wages, salaries, tips, and other employee compensation	8 <b>20,300</b>	9 Interest income (If over \$400, attach Schedule B)	9 <b>NONE</b>	10a Dividends (If over \$400, attach Schedule B)	10a <b>NONE</b>	10b Exclusion	10b <b>NONE</b>	10c Subtract line 10b from line 10a	10c <b>NONE</b>	11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions)	11	12 Alimony received	12	13 Business income or (loss) (attach Schedule C)	13	14 Capital gain or (loss) (attach Schedule D)	14	15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions)	15	16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	16	17 Fully taxable pensions and annuities not reported on Schedule E	17	18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	18	19 Farm income or (loss) (attach Schedule F)	19	20 Other income (state nature)	20	21	21 <b>20,300</b>	22	22	23	23	24	24	25	25 <b>10,000</b>	26	26	27	27	28	28	29	29	30	30	31	31
8 Wages, salaries, tips, and other employee compensation	8 <b>20,300</b>																																																						
9 Interest income (If over \$400, attach Schedule B)	9 <b>NONE</b>																																																						
10a Dividends (If over \$400, attach Schedule B)	10a <b>NONE</b>																																																						
10b Exclusion	10b <b>NONE</b>																																																						
10c Subtract line 10b from line 10a	10c <b>NONE</b>																																																						
11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions)	11																																																						
12 Alimony received	12																																																						
13 Business income or (loss) (attach Schedule C)	13																																																						
14 Capital gain or (loss) (attach Schedule D)	14																																																						
15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions)	15																																																						
16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	16																																																						
17 Fully taxable pensions and annuities not reported on Schedule E	17																																																						
18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	18																																																						
19 Farm income or (loss) (attach Schedule F)	19																																																						
20 Other income (state nature)	20																																																						
21	21 <b>20,300</b>																																																						
22	22																																																						
23	23																																																						
24	24																																																						
25	25 <b>10,000</b>																																																						
26	26																																																						
27	27																																																						
28	28																																																						
29	29																																																						
30	30																																																						
31	31																																																						
<b>Adjustments to Income</b> Please attach check or money order here. <div style="border: 2px solid black; padding: 10px; transform: rotate(-10deg); display: inline-block;"> <p><b>* ADJUSTMENT IS BASED ON THE DECLINING VALUE OF THE U.S. DOLLAR AS OF THE DATE OF THIS FORM.</b></p> </div>																																																							
<b>Adjusted Gross Income</b> (Line 25 minus line 26) <table style="width: 100%;"> <tr> <td style="width: 70%;">25</td> <td style="width: 30%;">25 <b>10,000</b></td> </tr> <tr> <td>26</td> <td>26</td> </tr> <tr> <td>27</td> <td>27</td> </tr> <tr> <td>28</td> <td>28</td> </tr> <tr> <td>29</td> <td>29</td> </tr> <tr> <td>30</td> <td>30</td> </tr> <tr> <td>31</td> <td>31</td> </tr> </table>				25	25 <b>10,000</b>	26	26	27	27	28	28	29	29	30	30	31	31																																						
25	25 <b>10,000</b>																																																						
26	26																																																						
27	27																																																						
28	28																																																						
29	29																																																						
30	30																																																						
31	31																																																						

This scheme generally falls into two categories. The first category deals with individuals who include their name and address information, possibly a signature, and Form W-2. (See exhibit 2-D.)

The second category involves filing Forms 1040 or 1040A similar to the Porth/Daly types, discussed previously, but with the exception that Form W-2 is attached. In both categories of schemes, the return may, or may not, list marital status or exemptions.

Such Forms 1040 or 1040A will be processed at the service center, given document locator numbers, and assessed if the filing constitutes a valid return under existing guidelines.

1040		Department of the Treasury—Internal Revenue Service		1978	
<b>U.S. Individual Income Tax Return</b>					
For Privacy Act Notice, see page 3 of Instructions    For the year January 1–December 31, 1978, or other tax year beginning 1978, ending 19					
Use this label. Otherwise, please print or type.	Your first name and initial (If joint return, also give spouse's name and initial) <b>ROBERT M.</b>		Last name <b>POUND</b>		Your social security number <b>987 65 4320</b>
	Present home address (Number and street, including apartment number, or rural route) <b>2423 E. FAIRHILL ST.</b>				Spouse's social security no.
	City, town or post office, State and ZIP code <b>AUSTIN, TX 78723 OBJECT</b>				Your occupation <b>SELF-INCRIMINATING</b>
Do you want \$1 to go to the Presidential Election Campaign Fund? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No    If joint return, does your spouse want \$1 to go to this fund? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <b>Notes: Checking Yes will not increase your tax or reduce your refund.</b>					
<b>Filing Status</b> Check only one box.					
1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here _____ 4 <input type="checkbox"/> Unmarried head of household. Enter qualifying name _____ See page 6 of Instructions. 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died > 19 ). See page 6 of Instructions.					
<b>Exemptions</b> Always check the box labeled Yourself. Check other boxes if they apply.					
6a <input type="checkbox"/> Yourself <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind    Enter number of boxes checked on 6a and b <input type="checkbox"/> b <input type="checkbox"/> Spouse <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind    Enter number of children listed <input type="checkbox"/> c First names of your dependent children who lived with you _____ d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$750 or more? (5) Did you provide more than one-half of dependent's support? Enter number of other dependents <input type="checkbox"/>					
7 Total number of exemptions claimed _____ Add numbers entered in boxes above					
<b>Income</b> Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions. Please attach check or money order here.					
8 Wages, salaries, tips, and other employee compensation <b>OBJECT. SELF</b> 9 Interest income (If over \$400, attach Schedule B) <b>NONE</b> 10a Dividends (If over \$400, attach Schedule B) <b>NONE</b> 10b Exclusion <b>OBJECT</b> 10c Subtract line 10b from line 10a 11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions) <b>NONE</b> 12 Alimony received <b>OBJECT</b> 13 Business income or (loss) (attach Schedule C) <b>OBJECT</b> 14 Capital gain or (loss) (attach Schedule D) 15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions) 16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) 17 Fully taxable pensions and annuities not reported on Schedule E 18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) <b>NONE OF YOUR BUSINESS</b> 19 Farm income or (loss) (attach Schedule F) 20 Other income (state nature and source—see page 10 of Instructions) <b>NO</b>					
21 Total income. Add lines 8, 9, and 10c through 20					
<b>Adjustments to Income</b>					
22 Moving expense (attach Form 3903) 23 Employee business expenses (attach Form 2106) 24 Payments to an IRA (see page 10 of Instructions) 25 Payments to a Keogh (H.R. 10) retirement plan 26 Interest penalty due to early withdrawal of savings 27 Alimony paid (see page 10 of Instructions) 28 Total adjustments. Add lines 22 through 27					
<b>Adjusted Gross Income</b>					
29 Subtract line 28 from line 21 30 Disability income exclusion (attach Form 2440) 31 Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$5,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions					

1 Control number <b>222</b>		2 Employer's State number <b>204971423 X</b>			
3 Employer's name, address, and ZIP code <b>R &amp; I Construction 2100 Oldham Rd. Austin, TX 78705</b>		4 Subtotal Correction Void <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		5 Employer's identification number <b>204971423 X</b>			
		6 Advance EIC payment <b>7</b>			
8 Employee's social security number <b>987-65-4320</b>	9 Federal income tax withheld <b>255.36</b>	10 Wages, tips, other compensation <b>2,329.95</b>	11 FICA tax withheld <b>113.89</b>	12 Total FICA wages <b>2,329.95</b>	
13 Employee's name (first, middle, last) and address <b>Robert M. Pound 2423 S. Fairhill St. Austin, TX 78723</b>		14 Pension plan coverage? Yes/No		15	16 FICA tips
		18 State income tax withheld		19 State wages, tips, etc.	20 Name of state <b>Texas</b>
		21 Local income tax withheld		22 Local wages, tips, etc.	23 Name of locality
		Copy 1 For State, City, or Local Tax Department Employee's and employer's copy compared. <input type="checkbox"/>			
		<b>Wage and Tax Statement 1979</b>			

1 Control number <b>21</b>		2 Employer's State number <b>231-2559- X</b>			
3 Employer's name, address, and ZIP code <b>H &amp; L Associates 2949 Lovell Ave. Austin, Tx 78709</b>		4 Subtotal Correction Void <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		5 Employer's identification number <b>231-2559- X</b>			
		6 Advance EIC payment <b>7</b>			
8 Employee's social security number <b>987-65-4320</b>	9 Federal income tax withheld <b>808.00</b>	10 Wages, tips, other compensation <b>6,300</b>	11 FICA tax withheld <b>349.53</b>	12 Total FICA wages <b>6,300</b>	
13 Employee's name (first, middle, last) and address <b>Robert M. Pound 2423 S. Fairhill St. Austin, TX 78723</b>		14 Pension plan coverage? Yes/No		15	16 FICA tips
		18 State income tax withheld		19 State wages, tips, etc.	20 Name of state
		21 Local income tax withheld		22 Local wages, tips, etc.	23 Name of locality
		Copy 1 For State, City, or Local Tax Department Employee's and employer's copy compared. <input type="checkbox"/>			
		<b>Wage and Tax Statement 1978</b>			

Form <b>1040</b> Department of the Treasury—Internal Revenue Service		<b>U.S. Individual Income Tax Return 1978</b>																					
For Privacy Act Notice, see page 3 of Instructions		For the year January 1–December 31, 1978, or other tax year beginning 1978, ending 19																					
Use IRS label. Otherwise, please print or type.	Your first name and initial (If joint return, also give spouse's name and initials) <b>JAMES AND CATHERINE</b>	Last name <b>LIRA</b>	Your social security number <b>987 65 4320</b>																				
	Present home address (Number and street, including apartment number, or rural route) <b>413 BRUCE RD</b>		Spouse's social security no. <b>987 65 4309</b>																				
	City, town or post office, State and ZIP code <b>ARLINGTON, VA. 22201</b>		Your occupation 																				
Do you want \$1 to go to the Presidential Election Campaign Fund? If joint return, does your spouse want \$1 to go to this fund?		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Master Checking Yes will not increase your tax or reduce your refund. Spouse's occupation																				
<b>Filing Status</b>  Check only one box.	1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶ 4 <input type="checkbox"/> Unmarried head of household. Enter qualifying name ▶ See page 6 of Instructions. 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died ▶ 19 ). See page 6 of Instructions.																						
<b>Exemptions</b>  Always check the box labeled Yourself. Check other boxes if they apply.	6a <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind } Enter number of boxes checked on 6a and b ▶ <b>2</b> b <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind } c First names of your dependent children who lived with you ▶ Enter number of children listed ▶ d Other dependents: <table border="1" style="width: 100%; border-collapse: collapse; font-size: x-small;"> <thead> <tr> <th>(1) Name</th> <th>(2) Relationship</th> <th>(3) Number of months lived in your home</th> <th>(4) Did dependent have income of \$750 or more?</th> <th>(5) Did you provide more than one-half of dependent's support?</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> Enter number of other dependents ▶ Add numbers entered in boxes above ▶ <b>2</b>			(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$750 or more?	(5) Did you provide more than one-half of dependent's support?															
(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$750 or more?	(5) Did you provide more than one-half of dependent's support?																			
<b>Income</b>  Please attach Copy B of your Forms W-2 here.  If you do not have a W-2, see page 5 of Instructions.	7 Total number of exemptions claimed ▶ <b>2</b> 8 Wages, salaries, tips, and other employee compensation ▶ 9 Interest income (If over \$400, attach Schedule B) ▶ 10a Dividends (If over \$400, attach Schedule B) ▶ 10b Exclusion ▶ 10c Subtract line 10b from line 10a ▶ 11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions) ▶ 12 Alimony received ▶ 13 Business income or (loss) (attach Schedule C) ▶ 14 Capital gain or (loss) (attach Schedule D) ▶ 15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions) ▶ 16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) ▶ 17 Fully taxable pensions and annuities not reported on Schedule E ▶ 18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) ▶ 19 Farm income or (loss) (attach Schedule F) ▶ 20 Other income (state nature and source—see page 10 of Instructions) ▶ 21 Total income. Add lines 8, 9, and 10c through 20 ▶ <b>21</b>																						
<b>Adjustments to Income</b>	22 Moving expense (attach Form 3903) ▶ <b>22</b> 23 Employee business expenses (attach Form 2106) ▶ <b>23</b> 24 Payments to an IRA (see page 10 of Instructions) ▶ <b>24</b> 25 Payments to a Keogh (H.R. 10) retirement plan ▶ <b>25</b> 26 Interest penalty due to early withdrawal of savings ▶ <b>26</b> 27 Alimony paid (see page 10 of Instructions) ▶ <b>27</b> 28 Total adjustments. Add lines 22 through 27 ▶ <b>28</b>																						
<b>Adjusted Gross Income</b>	29 Subtract line 28 from line 21 ▶ <b>29</b> 30 Disability income exclusion (attach Form 2440) ▶ <b>30</b> 31 Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions ▶ <b>31</b>																						

Form 1040 (2578)

Official Use Only

2-11

9974-02

Official Use Only

2-12

9974-02

For Official Use Only		Statement for Recipients of <b>1978</b> <b>Miscellaneous Income</b> <b>Copy A</b> <b>For Internal Revenue Service Center</b>			
		Type or print NOMINEE'S name, address, ZIP code, and Federal identifying number.			
77 <input type="checkbox"/>	Recipient's Identifying number 987-65-4320	1 Rents	2 Royalties	3 Commissions and fees to non-employees (No Form W-2 items) 9,800.00	4 Prizes and awards to nonemployees (No Form W-2 items)
Name ▶	Type or print RECIPIENT'S name, address, and ZIP code below (Name must align with arrow).  James L. Lira 413 Bruce Rd. Arlington, VA 22206			5 Other fixed or determinable income a. Amount                      b. Source	
				For instructions on completing this form, see "Instructions for Form 1096."	
Form <b>1087-MISC</b>		☆ GPO: 1977-O-235-094 52-023760		Department of the Treasury—Internal Revenue Service	

Exhibit 2-D (Cont.)



## NONPAYMENT PROTEST

This type of protest deals with nonpayment or underpayment of tax based upon some type of protest statement written or attached to Form 1040 or 1040A. (See exhibit 2-E.)



<b>1040</b>		Department of the Treasury—Internal Revenue Service		<b>1978</b>	
For Primary Act Notice, see page 5 of Instructions For the year January 1–December 31, 1978, or other tax year beginning 1978, ending 19					
Use this label. Otherwise, please print or type.	Your first name and initial (If joint return, also give spouse's name and initial)			Last name	
	Randy R and Mary			SOLES	
	Present home address (Number and street, including apartment number, or rural route)				
	1907 NUCCES ST. Apt 4				
City, town or post office, State and ZIP code					
Phila., PA 19148					
Do you want \$1 to go to the Presidential Election Campaign Fund? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No If joint return, does your spouse want \$1 to go to this fund? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No					
Your social security number 987 65 4320 Spouse's social security no. 997 65 4321 Your occupation Spouse's occupation					
<b>Filing Status</b> Check only one box.					
1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separate return. If spouse is also filing, give spouse's social security number 4 <input type="checkbox"/> In the space above and enter full name here _____ See page 6 of Instructions. 5 <input type="checkbox"/> Unmarried head of household. Enter qualifying name _____ See page 6 of Instructions. 6 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died 19 ). See page 6 of Instructions.					
<b>Exemptions</b> Always check the box labeled Yourself. Check other boxes if they apply.					
6a <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind Enter number of boxes checked on 6a and b <b>2</b> b <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind c First names of your dependent children who lived with you _____ Enter number of children listed _____ d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did depend-ant have income of \$750 or more? (5) Did you provide more than one-half of dependent's support? Enter number of other dependents _____ Add numbers entered in boxes above <b>2</b>					
<b>Income</b> Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions.					
7 Total number of exemptions claimed _____ 8 Wages, salaries, tips, and other employee compensation _____ 9 Interest income (If over \$400, attach Schedule B) _____ 10a Dividends (If over \$400, attach Schedule B) _____ 10b Exclusion _____ 10c Subtract line 10b from line 10a <b>20,932 82</b> 11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions) _____ 12 Alimony received _____ 13 Business income or (loss) (attach Schedule C) _____ 14 Capital gain or (loss) (attach Schedule D) _____ 15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions) _____ 16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) _____ 17 Fully taxable pensions and annuities not reported on Schedule E _____ 18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) _____ 19 Farm income or (loss) (attach Schedule F) _____ 20 Other income (state nature and source—see page 10 of Instructions) _____ 21 Total income. Add lines 8, 9, and 10c through 20 <b>20,932 82</b>					
<b>Adjustments to Income</b> 22 Moving expense (attach Form 3903) _____ 23 Employee business expenses (attach Form 2106) _____ 24 Payments to an IRA (see page 10 of Instructions) _____ 25 Payments to a Keogh (H.R. 10) retirement plan _____ 26 Interest penalty due to early withdrawal of savings _____ 27 Alimony paid (see page 10 of Instructions) _____ 28 Total adjustments. Add lines 22 through 27 _____ 29 Subtract line 28 from line 21 <b>20,932 82</b> 30 Disability income exclusion (attach Form 2440) _____ 31 Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions <b>20,932 82</b>					
Form 1040 (1978)					

Form 1040 (1978)		Page 2	
<b>Tax Computation</b>	32 Amount from line 31 . . . . .	32	20,932 82
	33 If you do not itemize deductions, enter zero . . . . . If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41 . . . . . Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 11 of the instructions. Also see page 11 of the instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.	33	0
	34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I . . . . . Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • The amount on line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than those covered in the Tax Table for your filing status, OR • You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726. Otherwise, you MUST use the Tax Tables to find your tax.	34	20,932 82
	35 Tax. Enter tax here and check if from <input type="checkbox"/> Tax Tables or <input type="checkbox"/> Schedule TC . . . . .	35	3,889 16
	36 Additional taxes. (See page 11 of instructions.) Enter total and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax . . . . .	36	
<b>Credits</b>	37 Total. Add lines 35 and 36 . . . . .	37	
	38 Credit for contributions to candidates for public office . . . . .	38	
	39 Credit for the elderly (attach Schedules R&RP) . . . . .	39	
	40 Credit for child and dependent care expenses (Form 2441) . . . . .	40	
	41 Investment credit (attach Form 3468) . . . . .	41	
<b>Other Taxes</b>	42 Foreign tax credit (attach Form 1116) . . . . .	42	
	43 Work Incentive (WIN) Credit (attach Form 4874) . . . . .	43	
	44 New jobs credit (attach Form 5884) . . . . .	44	
	45 Residential energy credits (see page 12 of instructions, attach Form 5695) . . . . .	45	
	46 Total credits. Add lines 38 through 45 . . . . .	46	
	47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) . . . . .	47	
	48 Self-employment tax (attach Schedule SE) . . . . .	48	
	49 Minimum tax. Check here <input type="checkbox"/> and attach Form 4625 . . . . .	49	
	50 Tax from recomputing prior-year investment credit (attach Form 4255) . . . . .	50	
	51 Social security (FICA) tax on tip income not reported to employer (attach Form 4137) . . . . .	51	
<b>Payments</b> Attach Forms W-2, W-2G, and W-2P to front.	52 Uncollected employee FICA and RRTA tax on tips (from Form W-2) . . . . .	52	
	53 Tax on an IRA (attach Form 5329) . . . . .	53	
	54 Total tax. Add lines 47 through 53 . . . . .	54	
	55 Total Federal income tax withheld . . . . .	55	3,184 56
	56 1978 estimated tax payments and credit from 1977 return . . . . .	56	
	57 Earned income credit. If line 31 is under \$8,000, see page 2 of instructions. If eligible, enter child's name . . . . .	57	
	58 Amount paid with Form 4868 . . . . .	58	
	59 Excess FICA and RRTA tax withheld (two or more employers) . . . . .	59	
	60 Credit for Federal tax on special fuels and oils (attach Form 4136) . . . . .	60	
	61 Regulated Investment Company credit (attach Form 2439) . . . . .	61	
<b>Refund or Due</b>	62 Total. Add lines 55 through 61 . . . . .	62	
	63 If line 62 is larger than line 54, enter amount OVERPAID . . . . .	63	
	64 Amount of line 63 to be REFUNDED TO YOU . . . . .	64	
	65 Amount of line 63 to be credited on 1979 estimated tax . . . . .	65	
	66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 14 of instructions.) . . . . .	66	704 60
<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature _____ Date _____		
	Preparer's signature (if filing jointly, BOTH must sign even if only one had income) _____ Preparer's social security no. _____ Check if self-employed <input type="checkbox"/> Firm's name (or yours, if self-employed), address and ZIP code _____ E.I. No. _____ Date _____		

1 Control number		222		2 Employer's State number		23-123445X	
3 Employer's name, address, and ZIP code Philadelphia Public Inc. 4800 S. 14 th St. Phila... PA 19148				4 Substantial Correction    Void <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		7	
				5 Employer's identification number 23-123444			
6 Employee's social security number 987-65-4320		9 Federal income tax withheld 3889.16		10 Wages, tips, other compensation 20,932.82		11 FICA tax withheld	
13 Employee's name (first, middle, last) and address Randy Soles 1907 Nueces St. Phila, PA 19148				6 Advance EIC payment		12 Total FICA wages	
				14 Pension plan coverage? Yes/No		15	
				16 State income tax withheld		18 State wages, tips, etc.	
				21 Local income tax withheld		22 Local wages, tips, etc.	
				16 FICA tips		20 Name of state	
				18 State wages, tips, etc.		22 Local wages, tips, etc.	
				20 Name of state		23 Name of locality	
Copy 1 For State, City, or Local Tax Department Employee's and employer's copy compared. <input type="checkbox"/>							

**Wage and Tax Statement 1978**

## PROTEST ADJUSTMENT

Similar to the nonpayment protest, in this type of protest the return contains specific unallowable items (deductions, exclusions, etc.) explained by or tied to some type of illegal tax protest philosophy. The majority of illegal tax protesters take a deduction on the percentage of the national budget used for defense. This percentage varies between 40 to 50 percent. Some ITP's take a deduction because of anti-abortion ideals. There are other issues that have arisen which various groups refuse to pay a percentage of their taxes (See Exhibit 2-F).

Form <b>1040</b> Department of the Treasury—Internal Revenue Service		<b>1979</b>	
U.S. Individual Income Tax Return			
For Privacy Act Notice, see page 3 of Instructions For the year January 1–December 31, 1979, or other tax year beginning 1979, ending 19			
Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial) <b>JAN &amp; BRENDA</b>	Last name <b>BAT</b>	Your social security number <b>987 65 4320</b>
	Present home address (Number and street, including apartment number, or rural route) <b>3052 S. Obingdon St.</b>		Spouse's social security no. <b>987 65 4321</b>
	City, town or post office, State and ZIP code <b>DENVER, Co 80201</b>		Your occupation Spouse's occupation
Presidential Election Campaign Fund	Do you want \$1 to go to this fund? . . . . .		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	If joint return, does your spouse want \$1 to go to this fund? . . . . .		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Filing Status	1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security number above and full name here 4 <input type="checkbox"/> Head of household. (See page 7 of Instructions.) If qualifying person is your unmarried child, enter child's name 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died <input type="checkbox"/> 19 ). (See page 7 of Instructions.)		
Exemptions	6a <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind b <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind c First names of your dependent children who lived with you d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support? 7 Total number of exemptions claimed		
Income	8 Wages, salaries, tips, etc. 9 Interest income (attach Schedule B if over \$400) 10a Dividends (attach Schedule B if over \$400) <b>172 63</b> 10b Exclusion c Subtract line 10b from line 10a 11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions—see page 10 of Instructions) 12 Alimony received 13 Business income or (loss) (attach Schedule C) 14 Capital gain or (loss) (attach Schedule D) 15 Taxable part of capital gain distributions not reported on Schedule D (see page 10 of Instructions) 16 Supplemental gains or (losses) (attach Form 4797) 17 Fully taxable pensions and annuities not reported on Schedule E 18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) 19 Farm income or (loss) (attach Schedule F) 20a Unemployment compensation. Total amount received b Taxable part, if any, from worksheet on page 10 of Instructions 21 Other income (state nature and source—see page 10 of Instructions) 22 Total income. Add amounts in column for lines 8 through 21		
Adjustments to Income	23 Moving expense (attach Form 3903 or 3903F) 24 Employee business expenses (attach Form 2106) 25 Payments to an IRA (see page 11 of Instructions) 26 Payments to a Keogh (H.R. 10) retirement plan 27 Interest penalty on early withdrawal of savings 28 Alimony paid (see page 11 of Instructions) 29 Disability income exclusion (attach Form 2440) 30 Total adjustments. Add lines 23 through 29		
Adjusted Gross Income	31 Adjusted gross income. Subtract line 30 from line 22. If this line is less than \$10,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions		

Official Use Only

2-19

9974-02

Form 1040 (1978)		Page 2		
<b>Tax Computation</b>	32 Amount from line 31 . . . . .	32	23,412 12	
	33 If you do not itemize deductions, enter zero . . . . . If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41 . . . . . Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 11 of the instructions. Also see page 11 of the instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.	33	0	
	34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I . . . . . Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • The amount on line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than those covered in the Tax Table for your filing status, OR • You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726.	34	23,412 12	
	Otherwise, you MUST use the Tax Tables to find your tax.			
	35 Tax. Enter tax here and check if from <input type="checkbox"/> Tax Tables or <input type="checkbox"/> Schedule TC . . . . .	35	5,225 60	
	36 Additional taxes. (See page 11 of instructions.) Enter total and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax . . . . .	36	0	
	37 Total. Add lines 35 and 36 . . . . .	37	5,225 60	
	<b>Credits</b>	38 <b>WAR TAX CREDIT (50%)</b> See Attached Explanation	38	
		39 public office . . . . .	39	
		40 (LRP) . . . . .	40	
41 (attach Form 2441) . . . . .		41		
42 2612 80		42		
43 1874) . . . . .		43		
44 instructions, 5695) . . . . .		44		
45		45		
46		46	2612 80	
47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) . . . . .		47	2612 80	
<b>Other Taxes</b>	48 Self-employment tax (attach Schedule SE) . . . . .	48		
	49 Minimum tax. Check here <input type="checkbox"/> and attach Form 4625 . . . . .	49		
	50 Tax from recomputing prior-year investment credit (attach Form 4255) . . . . .	50		
	51 Social security (FICA) tax on tip income not reported to employer (attach Form 4137) . . . . .	51		
	52 Uncollected employee FICA and RRTA tax on tips (from Form W-2) . . . . .	52		
	53 Tax on an IRA (attach Form 5329) . . . . .	53		
	54 Total tax. Add lines 47 through 53 . . . . .	54	2612 80	
	<b>Payments</b>	55 Total Federal income tax withheld . . . . .	55	4853 58
		56 1978 estimated tax payments and credit from 1977 return . . . . .	56	
		57 Earned income credit. If line 31 is under \$8,000, see page 2 of instructions. If eligible, enter child's name . . . . .	57	
58 Amount paid with Form 4868 . . . . .		58		
59 Excess FICA and RRTA tax withheld (two or more employers) . . . . .		59		
60 Credit for Federal tax on special fuels and oils (attach Form 4136) . . . . .		60		
61 Regulated Investment Company credit (attach Form 2439) . . . . .		61		
62 Total. Add lines 55 through 61 . . . . .		62	4853 58	
<b>Refund or Due</b>		63 If line 62 is larger than line 54, enter amount OVERPAID . . . . .	63	2240 78
		64 Amount of line 63 to be REFUNDED TO YOU . . . . .	64	2240 78
	65 Amount of line 63 to be credited on 1979 estimated tax . . . . .	65	0	
	66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order . . . . . (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 14 of instructions.)	66	-	
<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature <i>Jan Bat</i> Date <i>Jan 23 1979</i> Spouse's signature (If filing jointly, BOTH must sign even if only one had income) <i>Grenda Bat</i>			
	Paid Preparer's Information	Preparer's signature	Preparer's social security no. Check if self-employed <input type="checkbox"/>	
	Firm's name (or yours, if self-employed), address and ZIP code	E.I. No.	Date	



## EXPLANATION OF "WAR TAX CREDIT"

We are a nation at peace. Why then is this government fostering arms buildups and war scares all around the globe? Why is this government supplying arms to foreign dictators, which inevitably will be turned against us when the people remove those dictators? Are we really safe behind our fortress of hydrogen bombs and nuclear capabilities, or will we poison ourselves with nuclear leaks and fallout?

All these things are morally and ethically wrong, and could result in the destruction of all mankind. I cannot, therefore, in good conscience support such activities with my tax money. I will not pay a "War Tax" any more, and will instead claim a "War Tax Credit," and demand the return of taxes withheld that are earmarked for the military budget. Since that amounts to about 50% of the federal budget, I claim a 50% credit.

This is not done lightheartedly or capriciously, or for my own personal benefit. The money will be used to further the interests of world peace. If and when the Congress passes the "World Peace Tax Fund Bill" I will be happy to donate all my taxes owing to that fund.

Sincerely yours,

## FORMS 843 AND 1040X

Some individuals file Forms 843 (Claim) or amended Forms 1040 (Forms 1040X). The return is usually blank except an entry is made in the refund column for all tax previously paid. The protester will also use constitutional statements on the document filed and will ask for refunds of prior years' tax paid even though never originally filed. (See exhibit 2-G.)

Service centers will not process these types of claims for refund and will send out disallowance letters.

<b>1040X</b> (Rev. October 1975)	<b>Amended U.S. Individual Income Tax Return</b>	Department of the Treasury <b>Internal Revenue Service</b>
This return is for calendar year <b>19</b> , OR fiscal year ended <b>19</b> .		
Please print or type Your first name and initial (If joint return, also give spouse's name and initial) <b>Mary</b> Last name <b>Pence</b> Your social security number <b>987 65 4320</b> Present home address (Number and street, including apartment number, or rural route) <b>P.O. Box 99051</b> City, town or post office, State, and ZIP code <b>Denver, Colo 80001</b>		
Enter below name and address as shown on original return (If same as above, write "Same"). If changing from separate to joint return, enter names and addresses used on original returns. (Note: You cannot change from joint to separate returns after the due date has passed.)		
a. Service center where original return was filed _____ b. Has original return for the year being changed ever been examined? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," have you been advised that it will be? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," identify office <b>▶</b> _____		
c. Filing status claimed: On original return <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Unmarried Head of Household <input type="checkbox"/> Qualifying Widow(er) On this return <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Unmarried Head of Household <input type="checkbox"/> Qualifying Widow(er)		
<b>Income and Deductions</b>		<b>A. As originally reported or as adjusted (See Specific Instructions)</b>
1 Total income (see instructions) . . . . . 2 Adjustments to income (see instructions) . . . . . 3 Adjusted gross income (subtract line 2 from line 1) (see instructions) . . . . . 4 Deductions (see instructions) . . . . . 5 Subtract line 4 from line 3 . . . . . Note: If this return is for 1977 or a later year, and you use the tax tables, do not complete line 6 or take the general tax credit. Instead, enter on line 8, the tax on the income reported on line 5. 6 Exemptions from page 2, line 5 . . . . . 7 Taxable income (subtract line 6 from line 5) . . . . .		<b>B. Net change—Increase or (Decrease)—explain on page 2</b>
<b>Tax Liability</b>		<b>C. Correct amount</b>
8 Tax (see instructions) . . . . . 9 Credits (such as general tax credit, credit for the elderly—see instructions) . . . . . 10 Subtract line 9 from line 8 . . . . . 11 Other taxes (such as self-employment tax, minimum tax—see instructions) . . . . . 12 Total tax liability (add line 10 and line 11) . . . . .		
<b>Payments</b>		
13 Federal income tax withheld and excess FICA and RRTA tax withheld . . . . . 14 Estimated tax payments . . . . . 15 Earned income credit . . . . . 16 Credits for Federal special fuels, regulated investment company, etc. . . . . 17 Amount paid with Form 4868 (application for automatic extension of time to file) . . . . . 18 Amount paid with original return, plus additional tax paid after it was filed . . . . . 19 Total of lines 13 through 18, column C . . . . .		
<b>Refund or Balance Due</b>		
20 Overpayment, if any, as shown on original return . . . . . 21 Subtract line 20 from line 19, and enter result . . . . . 22 <b>BALANCE DUE.</b> If line 12, column C is more than line 21, enter difference. Please pay in full with this return . . . . . 23 <b>REFUND</b> to be received. If line 12, column C is less than line 21, enter difference . . . . .		<b>4500.00</b>
Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.		
Please Sign Here Your signature <b>Mary Pence</b> Date _____ Spouse's signature (If filing jointly BOTH must sign even if only one had income) <b>Pence</b> Date _____	Preparer's signature Firm's name (or yours, if self-employed), address and ZIP code E.I. No. <b>▶</b> _____ Date <b>▶</b> _____	
<b>BE SURE TO COMPLETE PAGE 2</b>		
Form 1040X (Rev. 10-75)		



<b>1040X</b> (Rev. October 1978)	<b>Amended U.S. Individual Income Tax Return</b>	Department of the Treasury <b>Internal Revenue Service</b>
This return is for calendar year <b>19</b> , OR fiscal year ended <b>19</b> .		
Please print or type	Your first name and initial (If joint return, also give spouse's name and initial) <b>William E. MARTHA</b> Last name <b>NORGE</b> Your social security number <b>Self-incrimination</b> Present home address (Number and street, including apartment number, or rural route) <b>432 W. College Av.</b> Spouse's social security no. <b>Self-incrimination</b> City, town or post office, State, and ZIP code <b>UNIVERSITY PARK, MINN. 56301</b>	
Enter below name and address as shown on original return (If same as above, write "Same"). If changing from separate to joint return, enter names and addresses used on original returns. (Note: You cannot change from joint to separate returns after the due date has passed.)		
a. Service center where original return was filed _____ b. Has original return for the year being changed ever been examined? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," have you been advised that it will be? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," identify office <b>5</b>		
c. Filing status claimed: On original return <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Unmarried Head of Household <input type="checkbox"/> Qualifying Widow(er) On this return <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Unmarried Head of Household <input type="checkbox"/> Qualifying Widow(er)		
<b>Income and Deductions</b>		
1 Total income (see instructions) _____ <b>Object to Self-incrimination</b> 2 Adjustments to income (see instructions) _____ <b>none</b> 3 Adjusted gross income (subtract line 2 from line 1) (see instructions) _____ <b>Object</b> 4 Deductions (see instructions) _____ <b>Object</b> 5 Subtract line 4 from line 3 _____ <b>Object</b> Note: If this return is for 1977 or a later year, and you use the tax tables, do not complete line 6 or take the general tax credit. Instead, enter on line 8, the tax on the income reported on line 5. 6 Exemptions from page 2, line 5 _____ 7 Taxable income (subtract line 6 from line 5) _____		
<b>Tax Liability</b>		
8 Tax (see instructions) _____ <b>Object Self-incrimination</b> 9 Credits (such as general tax credit, credit for the elderly—see instructions) _____ <b>Object</b> 10 Subtract line 9 from line 8 _____ <b>Object</b> 11 Other taxes (such as self-employment tax, minimum tax—see instructions) _____ <b>Object Self-incrimination</b> 12 Total tax liability (add line 10 and line 11) _____ <b>Object Self-incrimination</b>		
<b>Payments</b>		
13 Federal income tax withheld and excess FICA and RRTA tax withheld _____ 14 Estimated tax payments _____ 15 Earned income credit _____ 16 Credits for Federal special fuels, regulated investment company, etc. _____ 17 Amount paid with Form 4868 (application for automatic extension of time to file) _____ 18 Amount paid with original return, plus additional tax paid after it was filed _____ 19 Total of lines 13 through 18, column C _____ <b>none</b>		
<b>Refund or Balance Due</b>		
20 Overpayment, if any, as shown on original return _____ <b>none</b> 21 Subtract line 20 from line 19, and enter result _____ <b>none</b> 22 <b>BALANCE DUE.</b> If line 12, column C is more than line 21, enter difference. Please pay in full with this return. _____ <b>none</b> 23 <b>REFUND to be received.</b> If line 12, column C is less than line 21, enter difference. _____ <b>* 2,000.00</b>		
Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has knowledge.		
Please Sign Here	Your signature <b>William Norg</b> Date _____ Spouse's signature (If filing jointly BOTH must sign, even if only one had income) <b>Martha Norg</b>	
Paid Preparer's Information	Preparer's signature _____ Preparer's social security no. _____ Check if self-employed <input type="checkbox"/> Firm's name (or yours, if self-employed), address and ZIP code _____ E.I. No. _____ Date _____	
<b>BE SURE TO COMPLETE PAGE 2</b>		

Form 1040X (Rev. 10-78)

Page **2****Part I Exemptions (See Form 1040 or Form 1040A Instructions)**

If exemptions are unchanged or are decreased, do not complete lines 6 and 7.

	A. Number as originally reported	B. Net change	C. Corrected number
1 Exemptions—yourself and spouse, 65 or over, blind . . . . .			
2 Your dependent children who lived with you . . . . .			
3 Other dependents . . . . .			
4 Total exemptions (add lines 1 through 3) . . . . .			
5 Multiply \$750 by the total number of exemptions claimed on line 4. Enter this amount here and on page 1, line 6 . . . . .			

6 Enter first names of your dependent children who lived with you, but were not claimed on original return: Enter number ►

(a) Name	(b) Relationship	(c) Number of months lived in your home	(d) Did dependent have income of \$750 or more?	(e) Did you provide more than one-half of dependent's support?

Enter number ►

**Part II Explanation of Changes to Income, Deductions, and Credits**

Enter the line reference from page 1 for which you are reporting a change and give each reason a credit or refund is claimed. Attach applicable schedules.

Check here ► ☐ if change pertains to a net operating loss carryback, an investment credit carryback, a WIN credit carryback, or a new jobs credit carryback.

\* I take the individual's 5<sup>TH</sup> Amendment  
Common Law right claim for  
a refund of all taxes paid by me  
in Violation of my fundamental  
rights granted under the United  
States Constitution.

**Part III Presidential Election Campaign Fund**

Checking below will not increase your tax or reduce your refund.

Check here ► ☐ If you did not previously want to have \$1 go to the fund but now want to do so.Check here ► ☐ If joint return and if spouse did not previously want to have \$1 go to the fund but now wants to do so.

23-108-9079

## EXCESSIVE OVERSTATEMENT OF ALLOWANCES OR EXEMPTIONS

This method of protest is becoming increasingly popular, especially in the western section of the country.

Illegal tax protest groups encourage members to not only submit false and invalid W-4 certificates, but also attempt to convince fellow workers to also engage in this type of protest activity.

Treas. Reg. § 31.3401(e)-1(b) states that if an employer has reason to believe that the number of exemptions claimed by an employee is greater than the number to which the employee is entitled, the employer should advise the district director. The district director is charged with the duty to inquire into who may be liable to pay tax, to declare a W-4 certificate invalid, and to require an employer to withhold in accordance with Treas. Reg. § 31.3402(f)(2)-1(e).

Protest group members will argue that the W-4 certificate is a valid contract between the employer and employee. The Internal Revenue Service has successfully litigated the right to declare a W-4 certificate invalid in the case of Campbell, v. Amax Coal Co., C-78-061, Judgment filed June 19, 1978, U.S. District Court, District of Wyoming (unpublished).

Under IRC § 3403, the employer may be held liable for taxes required to be withheld in accordance with the regulations.

Some employers who have been advised by the district director to disregard W-4 certificates may inquire as to the district director's authority. The attachments (see exhibit 2-H) to this section are samples of letters and correspondence developed by some districts to clarify specific requirements of the Treasury regulations. Use them only as references. See your district's guidelines and instructions for local policy.





<b>Form W-4</b> (Rev. October 1979)		Department of the Treasury—Internal Revenue Service <b>Employee's Withholding Allowance Certificate</b>	
Print your full name ▶ <b>STANLEY RUDOLPH</b>		Your social security number ▶ <b>987-65 4320</b>	
Address (including ZIP code) ▶ <b>2427 S. ROOSE ST. DALLAS, TX 76011</b>			
Marital status: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but without at higher Single rate Note: If married, but legally separated, or spouse is a nonresident alien, check the single block.			
1 Total number of allowances you are claiming (from line F of the worksheet on page 2) . . . . .		2 Additional amount, if any, you want deducted from each pay (if your employer agrees) . . . . .	
3 I claim exemption from withholding because (see instructions and check boxes below that apply): a <input type="checkbox"/> Last year I did not owe any Federal income tax and had a right to a full refund of ALL income tax withheld, AND b <input type="checkbox"/> This year I do not expect to owe any Federal income tax and expect to have a right to a full refund of ALL income tax withheld. If both a and b apply, enter "EXEMPT" here . . . . . c If you entered "EXEMPT" on line 3b, are you a full-time student? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>EXEMPT</b> </div>	
Under the penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming exemption from withholding, that I am entitled to claim the exemption.			
Employee's signature <i>Stanley Rudolph</i>		Date ▶ <i>Nov 16</i> , 19 <i>79</i>	
Employer's name and address (including ZIP code) (FOR EMPLOYER'S USE ONLY)		Employer identification number	

---

Detach along this line

▲ Give the top part of this form to your employer; keep the lower part for your records and information ▲

### Purpose

The law requires that you complete Form W-4 so that your employer can withhold Federal income tax from your pay. Your Form W-4 will remain in effect until you change it, or, if you entered "EXEMPT" on line 3b above, until April 30 of next year. By claiming the number of withholding allowances you are entitled to, you can fit the amount of tax withheld from your wages to your estimated tax liability.

### Introduction

If you got a large refund last year, you may be having too much tax withheld. If so, you may want to increase the number of your allowances by claiming any other allowances you are entitled to on line 1 of Form W-4. The kinds of allowances, and how to figure them, are explained in detail in the line-by-line instructions below.

If you owed a large amount of tax last year, you may not be having enough tax withheld. If so, you can claim fewer allowances on line 1, or ask that an additional amount be withheld on line 2, or both.

If the number of withholding allowances that you are entitled to decreases, you must file a new Form W-4 with your employer within 10 days from the date of the change.

If you qualify, you can claim exemption from withholding on line 3b of Form W-4.

The line-by-line instructions below explain how to fill in Form W-4. Publication 505, Tax Withholding and Estimated Tax, contains more information on withholding. You can get it from any Internal Revenue Service office.

For more information about who qualifies as your dependent, what deductions you can take, and what tax credits you qualify for, see the Form 1040 Instructions or call any Internal Revenue Service office.

### Line-By-Line Instructions

Fill in the identifying information at the top of the form. If you are married and want tax withheld at the regular rate for married persons, check the "Married" box. If you are married and want tax withheld at the higher Single rate (because both you and your spouse work, for example), check the box "Married, but without at higher Single rate."

#### Line 1 of Form W-4

**Total number of allowances.**—Use the Worksheet on page 2 to figure all of your allowances. Each kind of allowance you may claim is explained below and is identified by the letter that corresponds to the line for that allowance on the Worksheet.

**A. Personal allowances.**—You can claim the following personal allowances:

- 1 for yourself,
- 1 if you are 65 or older, and
- 1 if you are blind.

If you are married and your spouse either does not work or is not claiming his or her allowances on a separate Form W-4, you may also claim the following allowances:

- 1 for your spouse,
- 1 if your spouse is 65 or older, and
- 1 if your spouse is blind.

If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time.

Enter your total personal allowances on line A of the Worksheet.

**Note:** To have the highest amount of tax withheld, claim "0" personal allowances on line 1.

**B. Special withholding allowance.**—You can claim the special withholding allowance only if you are single and have one job or you are married, have one job, and your spouse does not work.

If you can claim the special withholding allowance, enter "1" on line B of the Worksheet.

**Note:** Use the special withholding allowance only to figure your withholding tax. Do not claim it when you file your tax return.

**C. Allowances for dependents.**—You may claim one allowance for each dependent you will be able to claim on your Federal income tax return. Enter on line C of the Worksheet the total number of allowances you can claim for dependents.

**D. Allowances for estimated tax credits.**—If you expect to be able to take the earned income credit, credit for child and dependent care expenses, credit for the elderly, or residential energy credit, these credits may lower your tax. To avoid having too much withheld, you may claim extra allowances for these tax credits on line D of the Worksheet.

To enter the proper figure on line D of the Worksheet, you will have to use the "Tax Credit Table for Figuring Your Withholding Allowances" on the top of page 2.

**Note:** Do not claim allowances for your earned income credit if you are receiving advance payment of it.

**E. Allowances for estimated itemized deductions and alimony.**—If you expect to itemize your deductions or pay alimony during the year (or both), you may want to claim additional withholding allowances so you will have less tax withheld.

See Schedule A (Form 1040) to find out what deductions you can take and to estimate the amount of your deductions.

**Note:** If you are paying alimony but will not itemize deductions, enter your estimate of alimony payments for the year on lines E1 and E2 (enter "0" on line E2). Divide the amount on line E1 by \$1,000, and enter the result on line E4 of the Worksheet. Round-off any fraction to the nearest whole number.

#### Line 2 of Form W-4

**Additional amount, if any, you want deducted from each pay.**—If you are not having enough tax withheld from your pay, you may ask your employer to withhold more by filling in an additional amount on line 2.

Often, married couples, both of whom are working, and single persons with two or more jobs, will need to have additional tax withheld.

Estimate the amount by which you will be underwithheld and divide that amount by the number of pay periods in the year. Enter the additional amount you want withheld each pay period on line 2.

#### Line 3 of Form W-4

**Exemption from withholding.**—You can claim exemption from withholding only if last year you did not owe any Federal income tax and had a right to a refund of all income tax withheld, and this year you do not expect to owe any Federal income tax and expect to have a right to a refund of all income tax withheld.

If you qualify check boxes 3a and b, write "EXEMPT" on line 3b and answer Yes or No to the question on line 3c.

If you want to claim exemption from withholding next year, you must file a new Form W-4 with your employer on or before April 30 of next year. If you are not having Federal income tax withheld this year, but expect to have a tax liability next year, the law requires you to give your employer a new Form W-4 by December 1.

If you are covered by the Federal Insurance Contributions Act, your employer must withhold social security tax from your pay.

Internal Revenue Service  
**memorandum**

Exhibit 2-H (Cont.)

date:

to: Regional Counsel, Dallas  
Attn: Asst. Regional Counsel (GL)

from: Director, General Litigation Division

---

subject: False and Inaccurate Withholding Certificates

This is in response to your memorandum of May 19, 1976, requesting advice as to whether the district director may affirmatively instruct an employer to disregard invalid or incorrect Forms W-4 and W-4E.

At present, Treas. Reg. §§ 31.3401(c)-1(b) and 31.3402(n)-1 state that if an employer has reason to believe the number of withholding exemptions claimed by an employee is greater than the number to which he is entitled, or that an incorrect Form W-4E has been filed, the district director should be notified. Also, Treas. Reg. 31.3402(f)(2)-1(e) provides that where an employee clearly indicates that a withholding certificate is false on or before the date it is submitted, it is invalid and must be disregarded. It has been unsettled, however, whether the district director may affirmatively instruct an employer to disregard false or inaccurate withholding certificates.

It is our position that the district director has the legal authority to advise an employer that the district director considers an employee's Form W-4 or W-4E to be either invalid as provided in the amendments to the regulations under Code § 3402 or incorrect because the district director has determined that the number of exemptions or allowances claimed is clearly exaggerated, or it is falsely stated that there was no tax liability incurred the previous year, or the employee's earnings, filing status and exemptions make it virtually certain that a current year tax liability will be incurred. In these cases the employer may be directed to disregard the employee's Form W-4 or W-4E.

As authority for the above position we cite the very broad language of Code §§ 7801 and 7802 which empower the Service to administer the tax laws. Under Code § 7801, the administration and enforcement of the Code is directed to be performed by or under the supervision of the Secretary. In addition, certain

-2-

opinions of the Attorney General have held that the authority of government officials include powers both expressly conferred and also those requisite to enable them to discharge the duties devolved upon them. Thus, authority may be reasonably implied, rather than express, 41 Op. Att'y Gen. 221 (1955); 41 Op. Att'y Gen. 166 (1953); 27 Op. Att'y Gen. 432 (1909). It would seem therefore that the district director would have the authority to inform an employer that a Form W-4 or W-4E is not in compliance with the requirements of the Code. Such authority would seem to be in the normal scope of the delegated duty to administer and enforce the provisions of the Code under Code § 7801, in particular the requirements that tax be withheld under Code § 3402.

Regardless of a district director's authority to invalidate inaccurate Forms W-4 and W-4E and advise employers accordingly, if "disclosures" are to be made to employers, such disclosures would have to be legitimized by regulations promulgated under Code §§ 3401-3402 or 6103(k)(6). The Tax Reform Act of 1976 in § 1202 added Code § 6103(k)(6) which limits certain disclosures of return information by Service personnel to situations and conditions as the Secretary may prescribe by regulations.

The temporary regulations added to Part 404 of Title 26 of the Code of Federal Regulations (Treas. Reg. § 404.6103(k)(6)-1, 41 Fed. Reg. 56795 (1976) contain language sufficiently broad to permit disclosures pursuant to Code § 6103(k)(6). Treas. Reg. § 404.6103(6)-1(b) provides in part:

In connection with the performance of official duties relating to any examination, collection activity, civil or criminal investigation, enforcement activity, or other offense under the internal revenue laws, an officer or employee of the Internal Revenue Service or office of the Chief Counsel thereof is authorized to disclose return information (as defined in section 6103(b)(2)...where necessary in order to accomplish any activity described in subparagraph (6) of this paragraph.

Subparagraph (6) provides:

(6) To establish or verify the financial status or condition and location of the taxpayer against whom collection activity is or may be directed, to locate assets in which the taxpayer

has an interest, to ascertain the amount of any liability described in subparagraph (3) of this paragraph to be collected...

Subparagraph (3) provides:

(3) To establish or verify the liability (or possible liability) of any person...for any tax, penalty, interest, fine, forfeiture, or other imposition or offense under the internal revenue laws or the amount thereof to be collected;

It is our position that the cited regulations permit the district director's advising employers that the employee's Form W-4 or W-4E is invalid or incorrect and thus to be disregarded. See also S. Rep. No. 94-938, 94th Cong., 2d Sess. 341-342 (1976).

Once an employer has been advised to disregard a Form W-4 or W-4E, it is also our position that he is then under a legal obligation to treat the certificates as not in effect. He must then follow the procedures described in Treas. Reg. § 31.3402(c) for withholding on the basis of a prior certificate which is in effect, or on the basis of a new valid certificate, or as if the employee were single with no exemptions. Concluding that an employer would be under such a legal duty, requires, we believe, a conclusion that he may, under appropriate facts, also be subject to the consequences of his failure. See e.g. Code §§ 3403, 3402(d) and 6672.

Please advise us if we can be of further assistance in this matter.

Dear insert name & colon, CR

This is in response to your request of insert date concerning the authority of the District Director of Internal Revenue to advise an employer about the improper use of Form W-4, Employer's Withholding Allowance Certificate.

The attorneys in our General Litigation Division have advised us that the District Director has the authority to inform an employer that a Form W-4 is invalid and the action the employer should take concerning the invalid certificate. The authority for such action is contained in Sections 7801 and 7802 of the Internal Revenue Code. These sections empower the Secretary of the Treasury Department or his delegate to administer the tax laws. The Secretary has delegated this authority to the District Director of Internal Revenue.

In addition, the United States Attorney General has held that the authority of government officials includes necessary powers to enable them to discharge their duties as well as those which are specifically assigned. For additional discussion of this matter, see the following opinions of the Attorney General: 41 Opinion Attorney General 221 (1955); 40 Opinion Attorney General 166 (1953); 27 Opinion Attorney General 432 (1909).

The authority to inform an employer that a Form W-4 is invalid is in the normal scope of the duties of the District Director to administer and enforce the provisions of the Internal Revenue Code, especially the requirements that tax be withheld in accordance with Section 3402.

Once an employer has been advised to disregard a Form W-4, it is our position that the employer is then under a legal obligation to follow the procedures in Treasury Regulation Section 31, 3402(c). This regulation provides that income tax be withheld on the basis of a prior certificate which is valid, or on the basis of a new valid certificate received from the employee. If a valid prior certificate is not in effect, or if the employee does not submit a correct certificate, the employer must withhold as if the employee were single with no exemptions.

2

In addition to criminal penalties for failing to withhold from an employees wages or salary, provided for in Code Section 7202, an employer may also be held liable for payment of the amount that should have been withheld, as well as other penalties (see Sections 3402(d), 3403, and 6672).

If you have any further questions, you may contact

Sincerely yours,

District Director

By:

Address any reply to: P.O. Box 14371, Los Angeles, Calif. 90053

**Department of the Treasury****District Director  
Internal Revenue Service**

Date:

If reply refer to:

In an effort to clarify the employer obligations concerning the withholding of income tax and also to assist in answering any employee inquiries, we are providing the following information, citing pertinent sections of the Internal Revenue Code and the Regulations.

The Internal Revenue Code Section 7601 places a duty upon the Internal Revenue Service to inquire concerning persons in each Internal Revenue District to determine who may be liable to pay tax. Section 3402 of the Code requires employers to withhold income tax at the source and the appropriate Treasury Regulations provide the manner of withholding and the amount to be withheld.

These Treasury Regulations require that: (1) if no withholding certificate is in effect for an employee, then the number of withholding exemptions claimed shall be zero, (Section 31.3401(e)-1(a)), and (2) if an employer has reason to believe that the number of exemptions claimed by an employee is greater than the number to which the employee is entitled, the employer should so advise the District Director. (Section 31.3401(e)-1(b)).

The Treasury Regulations further require that an employer disregard an exemption certificate if it is known to be false from the employee's own statements. (Section 31.3402(f)(2)-1(e)).

The District Director has the duty to inquire into who may be liable to pay tax and is to be advised by the employer of suspected discrepancies in exemption certificates. The Director has the authority to declare an exemption certificate invalid where appropriate. An employer notified of an invalid exemption certificate submitted by an employee is required to withhold in accordance with Section 31.3402(f)(2)-1(e). This position has been upheld in Campbell, et. al. v Amax Coal Co., et. al., C-78-061, Judgment filed June 19, 1978, U.S. District Court, District of Wyoming. - (Unpublished)

2

Under Section 3403 of the Code, the employer may be held liable for taxes required to be withheld if he/she fails to withhold in accordance with the regulations.

We urge you to examine the references given herein and request you comply with the requirements set forth in the Code and the Regulations.

Sincerely yours,

District Director



Internal Revenue Service  
District Director

Department of the Treasury

Date:

Person to Contact:

Contact Telephone Number:

Refer Reply to:

Dear

Thank you for contacting us regarding the withholding certificate given to you by one of your employees. We understand that the form may be inaccurate. We are making efforts to resolve this issue with the employee and to determine if the Form W-4 is correct.

We will notify you if any change should be made in the amount of withholding from the employee's salary or wages.

If the withholding certificate that was furnished to you changes a previous withholding certificate, you have two options available to you:

Option 1 - The withholding certificate may take effect with respect to the first payment of wages on or after January 1, May 1, July 1 and October 1, providing these dates are at least thirty days after the date on which the certificate was furnished.

Option 2 - You also have the option of making the certificate effective with respect to any payment of wages made on or after the date on which the certificate was furnished and before the above status determination dates.

Regardless of the option you elect, we request that you send us a copy of the W-4 if you have not previously done so. We will make every effort to respond to your referral within thirty days, thereby keeping to a minimum any inconvenience caused you or the employee.

If the employee has previously had an exempt status withholding certificate determined to be incorrect in this year, you should not accept another exempt status withholding certificate from the employee.

Thank you for your cooperation.

Sincerely yours,

Federal Office Building, Los Angeles, CA 90012

WR 79-44-A (O/T 3-79)

**Internal Revenue Service  
District Director****Department of the Treasury****Date:****Person to Contact:****Contact Telephone Number:****Refer Reply to:**

We have determined that the Form W-4 you have filed with your employer eliminating the withholding of income tax from your wages is incorrect. In your Form W-4, under penalty of perjury you have certified that:

1. The number of withholding exemptions and allowances you claimed on your certificate does not exceed the number to which you are entitled; or
2. You incurred no Federal income tax liability for your prior taxable year, and you anticipate that you will have no Federal income tax liability for the current year.

Section 7205 of the Internal Revenue Code of 1954 prescribes that any employee who willfully supplies to his employer false or fraudulent information in connection with his withholding exemption status, or who willfully fails to supply information which would require an increase in the tax to be withheld, shall be fined not more than one year, or both.

You are required to complete correctly the enclosed Form W-4 and file it with your employer within 10 days from the date of this letter. This will rescind the previously filed incorrect Form W-4 and authorize your employer to withhold income tax as required by law.

Sincerely yours,

District Director

Enclosure:  
Form W-4

EMPLOYEE COPY

Federal Office Building, Los Angeles, CA 90012

FL-1778(5-79)

**Internal Revenue Service  
District Director****Department of the Treasury****Date:****Person to Contact:****Contact Telephone Number:****Refer Reply to:**

I have reviewed your Form W-4 Employees Withholding Certificate. It may be inaccurate because you have claimed exemption from income tax withholding or an apparently excessive number of withholding allowances.

I request that you contact me at the telephone number or address shown above so that we can determine whether your Form W-4 has been prepared correctly. Please respond to this letter within two weeks.

If you do not contact me, your employer may be advised to withhold on your income as if you were a single person claiming no additional exemptions. You are advised that Section 7205 of the Internal Revenue Code provides criminal penalties for willfully filing a false or fraudulent Form W-4. In addition to any criminal penalty provided by law, individuals claiming excessive withholding allowances may be liable for a civil penalty of \$50 for each incorrect W-4 submitted to their employer.

I am available to help you in the preparation of a new Form W-4 or answer any questions you may have if you need assistance. A blank W-4, Employees Withholding Allowance Certificate and return envelope are enclosed for your convenience.

Sincerely yours,

Enclosures:  
W-4  
Envelope

Federal Office Building, Los Angeles, CA 90012 (over)

WR 79-44-E (O/T 3-79)

Official Use Only

2-39

9974-02



**Internal Revenue Service  
District Director**
**Department of the Treasury**
**Date:**
**Employee's Name:**
**Social Security Number:**
**Address:**
**Date Certificate Was Filed:**
**Person to Contact:**
**Contact Telephone Number:**

We have received information that a Form W-4, Employee's Withholding Allowance Certificate, was filed by your employee named on the date shown. However, the form does not meet the requirements of the Internal Revenue Code and related Employment Tax Regulations. The reasons are given at the end of this letter.

If the employee furnishes you a corrected Form W-4 before the beginning of your next payroll period, you should withhold tax based on the information shown on it. If you do not receive a corrected Form W-4 but have one on file that we have not declared incorrect, please withhold tax based on that form. If you do not have either a corrected or a prior Form W-4 for this employee before the beginning of the next payroll period, you should withhold tax as if the employee were a single person claiming no exemptions.

We have furnished a copy of this letter to the employee, who may have this determination review, if desired, by contacting the Internal Revenue Service representative at the address or telephone number shown above. We will be glad to help the employee prepare a correct Form W-4.

Thank you for your cooperation.

Sincerely yours,

District Director

The Form W-4 is incorrect because the employee:

- ☐ claimed more withholding allowances than he or she is entitled to.
- ☐ is not entitled to claim exemption from withholding.
- ☐ has declared the form to be false.
- ☐ has made unauthorized additions or deletions on the form.

EMPLOYER COPY

Federal Office Building, Los Angeles, CA 90012

FL-1778(5-79)

**When Exemption Certificate (W-4) Takes Effect**  
U.S. Internal Revenue Code 3402 (f) (3)

**(A) First Certificate Furnished:** A withholding exemption certificate furnished the employer in cases in which no previous such certificate is in effect shall take effect as of the beginning of the first payroll period ending, or the first payment of wages made without regard to a payroll period, on or after the date on which such certificate is so furnished.

**(B) Certificate Furnished To Take Place Of Existing Certificate:** A withholding exemption certificate furnished the employer in cases in which a previous such certificate is in effect shall take effect with respect to the first payment of wages made on or after the first status determination date which occurs at least 30 days from the date on which such certificate is so furnished, except that at the election of the employer such certificate may be made effective with respect to any payment of wages made on or after the date on which such certificate is so furnished. For purposes of this subparagraph, the term "Status determination date" means January 1, May 1, July 1, and October 1 of each year.

Month	Effective Date Original Certificate	Effective Date New Certificate	Month	Effective Date Original Certificate	Effective Date New Certificate
January	First pay period after receipt	First pay period on or after May 1st	July	First pay period after receipt	First pay period on or after October 1st
February	First pay period after receipt	First pay period on or after May 1st	August	First pay period after receipt	First pay period on or after October 1st
March	First pay period after receipt	First pay period on or after May 1st	September	First pay period after receipt	First pay period on or after January 1st
April	First pay period after receipt	First pay period on or after July 1st	October	First pay period after receipt	First pay period on or after January 1st
May	First pay period after receipt	First pay period on or after July 1st	November	First pay period after receipt	First pay period on or after January 1st
June	First pay period after receipt	First pay period on or after October 1st	December	First pay period after receipt	First pay period on or after May 1st

## MAIL ORDER MINISTRIES/"VOW OF POVERTY"

A number of organizations claiming to be churches are selling church charters and ministers' credentials. They claim that persons may reduce income tax liability or avoid paying tax altogether by purchasing these charters and credentials and holding themselves out to be ministers of a church.

In this sort of protest the taxpayer creates an alleged new organization, typically a nonprofit corporation that purports to be a church and transfers up to 50 percent of his or her annual income to the organization. In return, the organization provides various benefits such as a residence, an automobile, and other living expenses.

Plans to avoid income tax liability altogether call for the individual to take a vow of poverty and transfer all his or her assets (home, automobile, etc.) to the new organization that purports to be a church. The individual assigns all the income earned on his or her regular job to the organization and, in return, the organization pays all of the individual's living expenses. (See exhibit 2-I.)

Those promoting these plans sometimes suggest that individuals can derive significant tax benefits from the plans even though the organizations that are created carry on none of the activities usually associated with churches or other religious organizations. They suggest that the organization need have no creed, dogma, or moral code, and that the individual need undertake no specific duties or responsibilities as a "minister." Finally, the promoters of these plans often imply that the organization can be operated solely to provide benefits to the individual creating it.

Under a recently published IRS ruling and established principles of law, it is clear that an individual who claims to be under a vow of poverty cannot avoid being taxed on his or her income by assigning it to an organization that claims to be a church or other religious organization. Rev. Rul. 77-290 (Internal Revenue Bulletin 1977-33, 11) holds that an attorney, a member of a religious order, who has taken a vow of poverty and is instructed by the order's superiors to obtain employment with a law firm in the state, is an agent of the employing firm, not the religious order, and must include the remuneration remitted to the order in gross income.

It is a basic principle of Federal income tax law that an assignment or similar transfer of compensation for per-

sonal services to another individual or entity is ineffectual to relieve the taxpayer of Federal income tax liability on such compensation, regardless of the motivation behind the transfer. (See Lucas v. Earl, 281 U.S. 111 (1930); Melvering v. Horst, 311 U.S. 112 (1940); Helvering v. Eubank, 311 U.S. 122 (1940).)



Form <b>1040</b> U.S. Individual Income Tax Return <b>1978</b>		Department of the Treasury Internal Revenue Service	
For Privacy Act Notice, see page 3 of instructions		For the year January 1-December 31, 1978, or other tax year beginning 1978, ending 19	
Use IRS label. Otherwise, please print or type.	Your first name and initial (If joint return, also give spouse's name and initial) <b>VOLNEY</b>	Last name <b>FRANKS</b>	Your social security number <b>987 65 4320</b>
	Present home address (Number and street, including apartment number, or rural route) <b>6892 KREWS TOWN RD.</b>		Spouse's social security no.
	City, town or post office, State and ZIP code <b>LOS ANGELES, CA. 90055</b>		Your occupation
	Do you want \$1 to go to the Presidential Election Campaign Fund? If joint return, does your spouse want \$1 to go to this fund? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Note: Checking Yes will not increase your tax or reduce your refund. Spouse's occupation
<b>Filing Status</b> Check only one box.	1 <input checked="" type="checkbox"/> Single		
	2 <input type="checkbox"/> Married filing joint return (even if only one had income)		
	3 <input type="checkbox"/> Married filing separate return. If spouse is also filing, give spouse's social security number		
	4 <input type="checkbox"/> In the space above and enter full name here ▶		
	5 <input type="checkbox"/> Unmarried head of household. Enter qualifying name ▶ See page 6 of instructions.		
<b>Exemptions</b> Always check the box labeled Yourself. Check other boxes if they apply.	6a <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind		
	b <input type="checkbox"/> Spouse <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind		
	c First names of your dependent children who lived with you ▶ Enter number of children listed ▶		
	d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$750 or more? (5) Did you provide more than one-half of dependent's support? Enter number of other dependents ▶		
	7 Total number of exemptions claimed ▶ Add numbers entered in boxes above ▶		
<b>Income</b> Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of instructions.  Please attach check or money order here.	8 Wages, salaries, tips, and other employee compensation		8 <b>25,125 43</b>
	9 Interest income (If over \$400, attach Schedule B)		9
	10a Dividends (If over \$400, attach Schedule B)		10a
	10b Exclusion		10b
	10c Subtract line 10b from line 10a		10c
	11 State and local income tax refunds (does not include refund for more than one-half of dependent's support)		11
	12		12
	13		13
	14		14
	15		15
<b>Adjustments to income</b>	16		16
	17		17
	18		18
	19		19
	20		20
	21		21
	22		22
	23		23
	24		24
	25		25
<b>Adjusted Gross Income</b>	26 Interest penalty due to early withdrawal of savings		26
	27 Alimony paid (see page 10 of instructions)		27
	28 Total adjustments. Add lines 22 through 27		28
	29 Subtract line 28 from line 21		29
	30 Disability income exclusion (attach Form 2440)		30
31 Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$8,000, see page 2 of instructions. If you want IRS to figure your tax, see page 4 of instructions		31	

I have taken a vow of poverty and therefore I am exempt from Taxes.  
 Copy attached.

Form 1040 (1978)		Page <b>2</b>	
<b>Tax Computation</b>	32 Amount from line 31 . . . . .	32	
	33 If you do not itemize deductions, enter zero . . . . . If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41 . . . . . Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 11 of the instructions. Also see page 11 of the instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.	33	
	34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I . . . . . Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • The amount on line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than those covered in the Tax Table for your filing status, OR • You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726. Otherwise, you MUST use the Tax Tables to find your tax.	34	
	35 Tax. Enter tax here and check if from <input type="checkbox"/> Tax Tables or <input type="checkbox"/> Schedule TC . . . . .	35	
	36 Additional taxes. (See page 11 of instructions.) Enter total and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax . . . . .	36	
	37 Total. Add lines 35 and 36 . . . . .	37	
	<b>Credits</b>		
	38 Credit for contributions to candidates for public office . . . . .	38	
	39 Credit for the elderly (attach Schedules R&RP) . . . . .	39	
	40 Credit for child and dependent care expenses (attach Form 2441) . . . . .	40	
41 Investment credit (attach Form 3468) . . . . .	41		
42 Foreign tax credit (attach Form 1116) . . . . .	42		
43 Work Incentive (WIN) Credit (attach Form 4874) . . . . .	43		
44 New jobs credit (attach Form 5884) . . . . .	44		
45 Residential energy credits (see page 12 of instructions, attach Form 5695) . . . . .	45		
46 Total credits. Add lines 38 through 45 . . . . .	46		
47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) . . . . .	47		
<b>Other Taxes</b>	48 Self-employment tax (attach Schedule SE) . . . . .	48	
	49 Minimum tax. Check here <input type="checkbox"/> and attach Form 4625 . . . . .	49	
	50 Tax from recomputing prior-year investment credit (attach Form 4255) . . . . .	50	
	51 Social security (FICA) tax on tip income not reported to employer (attach Form 4137) . . . . .	51	
	52 Uncollected employee FICA and RRTA tax on tips (from Form W-2) . . . . .	52	
	53 Tax on an IRA (attach Form 5329) . . . . .	53	
	54 Total tax. Add lines 47 through 53 . . . . .	54	
	<b>Payments</b>		
55 Total Federal income tax withheld . . . . .	55	452	
56 1978 estimated tax payments and credit from 1977 return . . . . .	56	02	
57 Earned income credit. If line 31 is under \$8,000, see page 2 of instructions. If eligible, enter child's name . . . . .	57		
58 Amount paid with Form 4868 . . . . .	58		
59 Excess FICA and RRTA tax withheld (two or more employers) . . . . .	59		
60 Credit for Federal tax on special fuels and oils (attach Form 4136) . . . . .	60		
61 Regulated Investment Company credit (attach Form 2439) . . . . .	61		
62 Total. Add lines 55 through 61 . . . . .	62	452	
<b>Refund or Due</b>	63 If line 62 is larger than line 54, enter amount OVERPAID . . . . .	63	452
	64 Amount of line 63 to be REFUNDED TO YOU . . . . .	64	02
	65 Amount of line 63 to be credited on 1979 estimated tax. <input type="checkbox"/> <span style="border: 1px solid black; padding: 0 5px;">65</span> . . . . .	65	
	66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order . . . . . (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 14 of instructions.) \$ . . . . .	66	
	<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</p> <p><b>Volney, Frank</b> 1-3-79</p> <p>Your signature <span style="float: right;">Date</span> <span style="float: right;">Spouse's signature (if filing jointly, BOTH must sign even if only one had income)</span></p>		
<b>Please Sign Here</b>	<p><b>Paid Preparer's Information</b></p> <p>Preparer's signature <span style="float: right;">Preparer's social security no.</span> <span style="float: right;">Check if self-employed <input type="checkbox"/></span></p> <p>Firm's name (or yours, if self-employed), address and ZIP code <span style="float: right;">E.I. No.</span> <span style="float: right;">Date</span></p>		

## VOW OF POVERTY

STATE OF CALIFORNIACOUNTY OF SAN LUIS OBISPO

JAMES CRUZERO, having been first duly sworn upon oath states that this is a Declaration of the gift to the Church or Order herein named, of all possessions of every description now owned or hereafter acquired to be administered by the Church or Order in its capacity of Church government and biblical powers and those other powers legally recognized for religious organizations.

I Volney Frank of the City of MORRO BAY

County of SAN LUIS OBISPO, State of CALIFORNIA hereby make an irrevocable gift of all my possessions, real, personal and otherwise and all my income whatsoever, regardless of the form of the income, to the Church or Order herein named, thus divesting myself of all my possessions and income whatsoever to be used for Religious purposes to support the basic Biblical Law of the Church or Order hereinafter named. All such possessions and income, if any, hereinafter being the property of the said church or order regardless of whether or not they continue to appear in my personal name. Outside employment remuneration (when directed by the church or order) is not personal income, but rather income/gift to the church/order and not of the individual or the undersigned.

The Church or Order designated to receive said income and possessions is an Order of the Life Science Church designated as THE ORDER OF ALMIGHTY GOD 10005, Chapter

Therefore, I Volney FRANKS hereby take the Vow or Poverty.

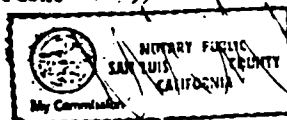
NOTE: While this initial gift and succeeding gifts here provided for are irrevocable, thus complying with the irrevocable-gift-tax exempt statutes, they will revert to the giver instead of continuing in perpetuity in civil government officialdom were to "void" this act against my express will and intent as by invalidating my right to continue as a member, minister or official of the church/order, or by impeding the power of the church or order designated to to designate after death succession to religious hierarchy, or by blocking the rightful tax-exempt status and maintenance of the Church or order, possessions in whatever way determined upon as in setting other religious Orders/churches, anywhere elsewhere in this created world, or by interfering in any way with Universal Law rights and benefits as accorded churches and religious orders and are the true right and privilege of any religious body under the Constitution of the United States, and the 1st, 2nd, 4th, 5th, 6th, 7th, 9th, 10th, 13th and 14th Amendments thereof as rightfully, along with the Declaration of Independence, accorded this Church or Order at the below date.

Subscribed and sworn to before me

this 10/27/77

[Signature]  
Notary Public

Spouse (if community property State)



## FAMILY ESTATE TRUSTS

Form 1041 is used for this type of trust. Terms such as "family," "equity pure," "prime," or "constitutional" are usually part of their title.

On the Form 1040 of the protester, income is from "wages" or "contract" sources and deductions are for personal living expenses, such as housing, medical, auto, child care, interest, or taxes. Generally, an individual will establish a trust giving wages or other income to the trust and the trust will pay for the expenses of the individual. The amounts paid to the individual are claimed as administrative expenses of the trust, resulting in the individual paying no tax and the trust paying little or none. (See Exhibit 2-J)

<b>Form 1040</b> Department of the Treasury—Internal Revenue Service <b>U.S. Individual Income Tax Return 1978</b>	
For Privacy Act Notice, see page 3 of Instructions For the year January 1–December 31, 1978, or other tax year beginning 1978, ending . 19 .	
Use label, Other, wife, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial) <b>ROBERT FARTHING</b> Last name Present home address (Number and street, including apartment number, or rural route) <b>821 GUNNISON ST</b> City, town or post office, State and ZIP code <b>ARLINGTON, VA 22204</b>
Your social security number <b>997 65 4320</b> Spouse's social security no. _____ Your occupation _____ Spouse's occupation _____	
Do you want \$1 to go to the Presidential Election Campaign Fund? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If joint return, does your spouse want \$1 to go to this fund? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Filing Status</b> Check only one box.	1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here _____ 4 <input type="checkbox"/> Unmarried head of household. Enter qualifying name _____ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died <input type="checkbox"/> 19 ). See page 6 of Instructions.
<b>Exemptions</b> Always check the box labeled Yourself. Check other boxes if they apply.	6a <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind b <input type="checkbox"/> Spouse <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind c First names of your dependent children who lived with you _____ d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did depend-ent have income of \$750 or more? (5) Did you provide more than one-half of dependent's support? _____ 7 Total number of exemptions claimed <b>1</b>
<b>Income</b> Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions. Please attach check or money order here.	8 Wages, salaries, tips, and other employee compensation <b>27,777</b> 9 Interest income (if over \$400, attach Schedule B) _____ 10a Dividends (if over \$400, attach Schedule B) _____ 10b Exclusion _____ 10c Subtract line 10b from line 10a _____ 11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions) _____ 12 Alimony received _____ 13 Business income or (loss) (attach Schedule C) _____ 14 Capital gain or (loss) (attach Schedule D) _____ 15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions) _____ 16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) _____ 17 Fully taxable pensions and annuities not reported on Schedule E _____ 18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) _____ 19 Farm income or (loss) (attach Schedule F) _____ 20 Other income (state nature and source—see page 10 of Instructions) <b>CONSULTING INCOME</b> <b>10,997</b> 21 Total income. Add lines 8, 9, and 10c through 20 <b>7511</b>
<b>Adjustments to Income</b>	22 Moving expense (attach Form 3903) _____ 23 Employee business expenses (attach Form 2106) _____ 24 Payments to an IRA (see page 10 of Instructions) _____ 25 Payments to a Keogh (H.R. 10) retirement plan _____ 26 Interest penalty due to early withdrawal of savings _____ 27 Alimony paid (see page 10 of Instructions) _____ 28 Total adjustments. Add lines 22 through 27 _____
<b>Adjusted Gross Income</b>	29 Subtract line 28 from line 21 <b>7511</b> 30 Disability income exclusion (attach Form 2440) _____ 31 Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions <b>7511</b>

Form 1040 (1978)

Form 1040 (1978)		Page 2	
<b>Tax Computation</b>	32 Amount from line 31	32	7511 82
	33 If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41. Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 11 of the instructions. Also see page 11 of the instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.	33	
	34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I. Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • The amount on line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than those covered in the Tax Table for your filing status, OR • You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726. Otherwise, you MUST use the Tax Tables to find your tax.	34	7511 82
	35 Tax. Enter tax here and check if from <input type="checkbox"/> Tax Tables or <input type="checkbox"/> Schedule TC	35	719 -
	36 Additional taxes. (See page 11 of instructions.) Enter total and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax	36	719 -
	37 Total. Add lines 35 and 36	37	719 -
	38 Credit for contributions to candidates for public office	38	
	39 Credit for the elderly (attach Schedules R&RP)	39	
	40 Credit for child and dependent care expenses (attach Form 2441)	40	
	41 Investment credit (attach Form 3468)	41	
<b>Credits</b>	42 Foreign tax credit (attach Form 1116)	42	
	43 Work Incentive (WIN) Credit (attach Form 4874)	43	
	44 New jobs credit (attach Form 5884)	44	
	45 Residential energy credits (see page 12 of instructions, attach Form 5695)	45	
	46 Total credits. Add lines 38 through 45	46	
	47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero)	47	719 -
	48 Self-employment tax (attach Schedule SE)	48	
	49 Minimum tax. Check here <input type="checkbox"/> and attach Form 4625	49	
	50 Tax from recomputing prior-year investment credit (attach Form 4255)	50	
	51 Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	51	
<b>Other Taxes</b>	52 Uncollected employee FICA and RRTA tax on tips (from Form W-2)	52	
	53 Tax on an IRA (attach Form 5329)	53	
	54 Total tax. Add lines 47 through 53	54	719 -
	55 Total Federal income tax withheld	55	937 86
	56 1978 estimated tax payments and credit from 1977 return	56	
	57 Earned income credit. If line 31 is under \$5,000, see page 2 of instructions. If eligible, enter child's name	57	
	58 Amount paid with Form 4868	58	
	59 Excess FICA and RRTA tax withheld (two or more employers)	59	
	60 Credit for Federal tax on special fuels and oils (attach Form 4136)	60	
	61 Regulated Investment Company credit (attach Form 2439)	61	
<b>Payments</b>	62 Total. Add lines 55 through 61	62	937 86
	63 If line 62 is larger than line 54, enter amount OVERPAID	63	218 86
	64 Amount of line 63 to be REFUNDED TO YOU	64	218 86
	65 Amount of line 63 to be credited on 1979 estimated tax	65	
	66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 14 of instructions.)	66	
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature _____ Date _____ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____		
	Paid Preparer's Information: Preparer's signature _____ Preparer's social security no. _____ Check if self-employed <input type="checkbox"/> Firm's name (or yours, if self-employed), address and ZIP code _____ E.I. No. _____ Date _____		

1 Control number		222		2 Employer's State number 800-9825-X	
3 Employer's name, address, and ZIP code				4 Subtotal Correction <input type="checkbox"/> Void <input type="checkbox"/>	
				5 Employer's Identification number 800-9825-X	
6 Employee's social security number 987-65-4320		9 Federal income tax withheld 937.86		7	
10 Wages, tips, other compensation 27,777.87				11 FICA tax withheld	
12 Total FICA wages				13 Employee's name (first, middle, last) and address DONALD FARTHING 821 GUNNISON ST. ARL. VA. 22204	
14 Pension plan coverage? Yes/No YES				15	
16 FICA tips				17 State wages, tips, etc. 27,777.87	
18 State income tax withheld				19 Name of state VA	
20 Local income tax withheld				21 Name of locality	
Copy B To be filed with employee's FEDERAL tax return This information is being furnished to the Internal Revenue Service.					

Form W-2 Wage and Tax Statement 1978

Department of the Treasury—Internal Revenue Service

For Official Use Only		Statement for Recipients of <b>1978</b>	
		Type or print NOMINEE'S name, address, ZIP code, and Federal identifying number.	
77 <input type="checkbox"/>		Miscellaneous Income Copy A For Internal Revenue Service Center	
Recipient's identifying number 987-65-4320		1 Rents 2 Royalties 3 Commissions and fees to non-employees (No Form W-2 items) 4 Prizes and awards to non-employees (No Form W-2 items)	
Type or print RECIPIENT'S name, address, and ZIP code below (Name must align with arrow). DONALD FARTHING 821 GUNNISON ST. ARLINGTON, VA 22204		5 Other fixed or determinable income a. Amount 27,777.87 b. Source CONTRACT INCOME PAID THROUGH NOMINEE AGREEMENT VIA NOMINEE UNDER CONTRACT C/S 13567 For instructions on completing this form, see "Instructions for Form 1096."	

Form 1087-MISC

Department of the Treasury—Internal Revenue Service

## BARTER SYSTEM

The barter system protest involves individuals who exchange goods and services instead of paying money. The illegality exists when the fair market value of the good or service rendered is not reported on a Form 1040 as income for tax purposes.

A leading proponent for the barter system movement throughout the United States is the National Commodity and Barter Association.

## STOPFILERS AND NONFILERS

These schemes involve individuals who have never filed an income tax return or have simply stopped filing. These protesters are the most difficult to identify since they do not draw attention to themselves by sending in protest letters or nonacceptable returns.

In some areas of the country stopfilers and nonfilers are becoming more common. Many known illegal tax protesters have just stopped filing any kind of return.

Unless the individual is known to the Service employee, it is extremely difficult to determine if the taxpayer is an illegal tax protester.

## SUMMARY

This part of the guide has been intended to make you aware of various known tax schemes. It will not answer all your questions regarding the illegal tax protester movement, but should be used as a guide for identification purposes.



## Part 3

### ORGANIZATIONS

#### COMMON CHARACTERISTICS

Members of the following organizations have also been found to be illegal tax protesters. The groups listed here have been categorized by certain common characteristics. This list is not complete, but only a sample of the many groups in this country whose members are involved in the illegal tax protester movement. It illustrates the variety of organizational names used and shows that the names themselves do not clearly indicate whether or not the organizations advocate illegal tax resistance.

#### Constitutional Basis/Exempt Forms W-4

Tax Free Foundation  
Your Heritage Protection Association  
Citizens Law Enforcement Research Committee  
Americans For Constitutional Government  
United Tax Action Patriots  
The Little People's Tax Advisory Committee  
National Tax Strike  
U.S. Taxpayer's Union

#### Mail Order Ministries/Religion-Based Protesters

Basic Bible Church of America  
Life Science Church  
Belanco Religious Order  
Universal Life Church

#### Barter Groups/Underground Economy

Committee of Ten Million  
National Commodity and Barter Association

## Militant Groups

National Association to Keep and Bear Arms

Posse Comitatus (Sheriff's, or Citizen's)

### POTENTIAL FOR VIOLENCE

The last two groups listed have advocated open and hostile interference with law enforcement officials. Thus, there is a greater potential for violence and forcible interference with IRS personnel.

### PARTICIPATION IN MORE THAN ONE ORGANIZATION

Illegal tax protesters might not belong exclusively to any one group. Many persons participate actively in more than one organization. Therefore, you must not assume that a "constitutional" protester is not a "religious" or "violent" protester as well. For example, one of the national directors of the National Commodity and Barter Association, is also the head of the Colorado Chapter of the Posse Comitatus.

## IDENTIFYING ILLEGAL TAX PROTESTERS

### VISIBILITY

The groups and organizations with which protesters align themselves are often very vocal and highly visible. The efforts of the organizations are directed not only at thwarting the tax system, but also at publicizing their efforts. Consequently, the groups, their beliefs, and their schemes are easily identified. Most illegal tax protest groups aggressively recruit new members and freely disseminate literature to support their points of view. However, individual group members are not always easily detected. Many times IRS personnel have met with illegal tax protesters without knowing with whom they were dealing. Unfortunately, some of those meetings have resulted in embarrassment or injury to these employees.

By identifying illegal tax protesters before contact, Service personnel may be able to avoid such incidents. We will now examine how you can use protesters' documents, oral statements, and actions in determining if they are an illegal tax protester.

### ORGANIZATION

One of the most important things to remember about illegal tax protesters is that they are organized. The various tactics, described in this reference guide are not random acts. ITP's attempt to engineer situations that are designed to embarrass you or the Service. Through their various organization ITP's are told what methods to use to frustrate and delay you.

By drawing you into a debate on the constitutionality of the tax laws or into arguing religious dogma or successfully pulling off other intimidating actions, ITP's are able to gain control of the interview. If you are aware of their purpose and tactics, you can avoid being drawn inadvertently into an embarrassing confrontation.

### DOCUMENTS

Many protesters identify themselves through documents. Except for nonfilers and stop-filers, most protesters (regardless of their schemes) disclose their viewpoint in a document or combination of documents. These views may be revealed on:

1. Forms 1040 or 1040A

2. Forms W-4
3. Forms 843 (Claim) or 1040X
4. Written vows of poverty
5. Documents indicating transfer of assets to a nontraditional church or trust
6. Documents establishing a trust or nontraditional church
7. Organizational literature

All documents filed with the Internal Revenue Service are screened by the service centers. Those recognized as a device to further one of the schemes already discussed are selected for further scrutiny. If you are assigned such a document, you will be notified that it probably came from an illegal tax protester. To further assist you, information is sometimes available on IDRS which indicates an individual is an illegal tax protester. This information may not always be available in all district offices. The IDRS protest indicator means the individual has filed protest documents in the past.

In addition to the Service's screening, ITP's may be identified through documents, oral statements, or direct or indirect actions. Following are some examples.

1. ITP's who are employees, particularly in the airline and construction industries, are filing Forms W-4 and claiming either total exemption or an exaggerated number of exemptions. Their objective is to eliminate or significantly decrease the tax withheld from their wages. Later, they do not file their returns. The Service has been successful in obtaining lists of employees who do this. These lists have been used in furthering compliance.
2. ITP's take vows of poverty, obtain documents establishing nontraditional "churches," or set up family trusts. Illegal tax protesters using nontraditional church schemes and family trusts often file the relevant documents with the county clerk. There is no prohibition against this. Nor does the filing give any legal endorsement or validity to the documents themselves. The individual merely pays the applicable recording fee and submits his or her material for filing.

On those occasions, when Service employees are examining county records, they should be alert to vows of poverty, nontraditional "church" documents, and family trusts papers. (See exhibits 4-A and 4-B.) They are indicative of illegal tax protesters.

3. ITP's often transfer assets. Records showing transfers of real and other property are kept in the county clerk's office. The ITP who conveys assets to a family trust or nontraditional "church" also records the transfers in the county clerk's office.

In addition, each State's department of motor vehicles shows title transfers of motor vehicles whether to other individuals and businesses or to nontraditional "churches" or family trusts.

4. ITP organizational literature is prolific. Almost every organized illegal tax protest group distributes handbooks and other printed materials. Usually it is advertised and for sale; occasionally, it is free. But it is all readily available.

#### ORAL STATEMENTS

In addition to distributing printed material, ITP's frequently are given to making a loud outcry. If any of the following occurs during your contacts with the public, you may be dealing with an illegal tax protester.

1. You are questioned extensively about your authority and qualifications for conducting your work. This can be coupled with an attempt to engage you in a debate over the merits of the protest.
2. You are addressed in abusing or threatening language.
3. You are given excuses to delay setting appointments and receipt of information.

#### ACTIONS

One other group of indicators which may show you that you are dealing with a protester is through actions. Many actions are direct but some are indirect. The following are typical illegal tax protester procedures.

1. During meetings with Service personnel:
  - a. Insisting on being accompanied by numerous witnesses. This serves to intimidate you and disrupt the office.

- b. Insisting on tape-recording the meeting.
- c. Demanding to photograph the meeting.
- d. Demanding that you complete a "Public Servant's Questionnaire." (See exhibit 4-C.) Also, otherwise demanding that you provide personal information beyond your name, job title, and business address.
- e. Filing powers of attorney forms giving unqualified individuals (who are key illegal tax protesters themselves) the power to act on behalf of the protester. Those named on the power of attorney forms are not attorneys, C.P.A.'s, or enrolled agents. Furthermore, the named individuals often seek to control the interview and answer for the ITP.

2. Outside of IRS business settings:

- a. Harassment of employees who have been assigned the ITP's tax cases. The harassment has included:
  - (1) Nuisance phone calls to employee's residence
  - (2) Civil Suit naming the employee as a defendant
  - (3) Distribution of literature depicting IRS employees in a degrading or embarrassing light (See exhibit 4-D.)
  - (4) Unreasonable requests in writing for answers to numerous questions for no legitimate reason
  - (5) Filing of "common law" liens against an IRS employee's real and personal property. These serve to cloud title and make it difficult for the employee to sell or transfer the property.
- b. Harm to Service employees or their property. There have been incidents of unprovoked assaults on employees and their property. Most ITP's do not advocate violence. However, there is always the potential of violence and you must be aware of it.

## IN SUMMARY

These examples of documents, statements, and actions may indicate that a person is part of an illegal tax protest movement. The existence of any one or more of them is not conclusive evidence of an illegal tax protester. You must evaluate each case individually.

When you are able to identify a protester, you may be able to anticipate his or her actions and make an appropriate response. Also, you are more likely to minimize potential harm to you or your property. The next part discusses what you should do once you are certain you are dealing with an illegal tax protester.

VOW OF POVERTY

This is a DECLARATION of the gift to the Church/order herein named, of all Possessions of every description now owned or hereinafter acquired to be administered by the Church/order in its capacity of Church Government and biblical Powers and those other powers legally recognized for religious organizations.

I, \_\_\_\_\_ of the City of \_\_\_\_\_

County of \_\_\_\_\_, State of \_\_\_\_\_. Hereby make an irrevocable gift of all my possessions and income whatsoever to the Church/order herein named, thus divesting myself of all my possessions and income whatsoever. All such possessions and income, if any, hereinafter being the property of the said Church/order regardless of whether or not they continue to appear in my personal name. Outside employment remuneration (when directed by the Church/order) is not personal income, but rather income/gift to the Church/order and not of the individual.

Therefore, I, \_\_\_\_\_ hereby take the VOW of POVERTY.  
NOTE: While this initial gift and succeeding gifts here provided for are irrevocable-gift-tax-exempt statutes, they will revert to the giver instead of continuing in perpetuity if civil Government officialdom were to 'void' this act against my express will and intent as by invalidating my right to continue as a member, minister or official of the Church/order, or by impeding the power of the Church/order to designate after death succession to religious hierarchy, or by blocking the rightful tax-exempt maintenance of the Church/order, possessions in whatever way determined upon as in setting other religious Orders/Churches, anywhere/elsewhere in the created world, or by interfering in any way with Universal law rights and benefits as accorded Churches and religious orders and are the true right and privilege of any religious body under the Constitution of the United States, and the 1st, 9th, 10th and 14th Amendments thereof as rightfully accorded the;

\_\_\_\_\_ Church/order at the below date:

IN WITNESS WHEREOF; I have set my hand and seal this 1st day of December  
1976 A.D.

Witness \_\_\_\_\_ Signator \_\_\_\_\_

Witness \_\_\_\_\_ Spouse \_\_\_\_\_

State of \_\_\_\_\_  
County of \_\_\_\_\_

Before me a Notary Public, on this day personally appeared \_\_\_\_\_  
\_\_\_\_\_ known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office this 12 day of December A.D. 1976

My commission expires the 29th

FOR OFFICIAL USE ONLY

4-6

9974-02



# Life Science College

This Is To Certify That

---

Has Completed The Requisite Course Of Study For The Degree Of

## Doctor of Divinity

With All The Rights And Privileges, Immunities And Honors  
In testimony whereof we have affixed our signatures  
hereto on this 30<sup>th</sup> day of NOVEMBER 1976



---

Dean

# PUBLIC SERVANTS QUESTIONNAIRE

Answers to questions should be put down by taxpayer. If, at the end of the questioning, the public servant declines to swear or affirm to the truthfulness of what he has answered, this fact should be noted and the forms sent off as directed.

To be executed in quadruplicate. Original for taxpayer's files. Second copy to head of department from which public servant was sent. Third copy to taxpayer's attorney. Fourth copy to public servant. Taxpayer will assume responsibility of mailing to appropriate persons.

Name of public servant.....

Resident address..... City..... State.....

Name of department of government, bureau or agency by which public servant is employed;

Its mailing address..... City..... State.....

Did public servant furnish proof of identity?..... What was the nature of this proof?.....

Is the name given by public servant his right name? .....

Has public servant ever employed an alias or assumed name? .....

If so, what was it?.....

Has public servant ever served time in prison for a misdemeanor?..... A felony?.....

A crime?..... If answer to foregoing is "yes" in any case, give reason for public servant's incarceration. ....

Will the public servant furnish a copy of the law or regulation which authorizes the investigation?.....

Will the public servant read aloud that portion of the law authorizing questions he will ask?.....

How long has he worked for this agency (department, bureau, etc.)? years..... months.....

Has he ever been employed outside of government or outside of tax-supported agency such as a welfare bureau, a government school, etc.?.....

What was the nature of that employment?.....

What are his qualifications for conducting this investigation? (Cite special training, degrees held, special aptitudes, etc.) .....

Name of person in government requesting that investigation be made.....

Is the investigation "general" or is it "special"?.....

Note: By "general" is meant any kind of blanket investigation in which a number of persons are involved because of geography, type of business, sex, religion, schooling, income, etc. By "special" is meant any investigation of an individual nature in which others are not involved.

Name of private person (if any) who suggested that investigation be made.....

Was private person paid for turning in the name of taxpayer?..... How much was he paid? \$.....

Address.....

Note: Amendment VI of the Constitution says: "In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the state and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the witnesses against him; to have compulsory process for obtaining witnesses in his favor, and to have the assistance of counsel for his defense." Since government investigations are frequently followed by criminal prosecution, the taxpayer has a right to know the names of his accusers and to also be informed of the nature of the accusation brought against him. Also, Amendment V guarantees the right of the individual not to incriminate himself. Thus, a failure on the part of the investigator to satisfactorily answer the foregoing may provide grounds for refusing to answer questions. See a lawyer, if questions remain in your mind on this point.

Will he (the public servant) guarantee that the information requested will not be used by persons in departments, bureaus or agencies other than the one by whom he is employed?..... If not, why not? .....

Has the public servant been courteous and cooperative?..... Has he made any threats?.....

What is the nature of the threats?.....

## AFFIRMATION BY PUBLIC SERVANT

I swear (or affirm) that the answers I have given to the foregoing questions are complete and correct in every particular.....

Must be signed in ink and the signature should be witnessed by two people. Taxpayer may administer an oath if he so desires

Witness

Witness

## CITIZENS' FREEDOM FROM TAXATION CONSTITUTIONAL

Page 2

## ADVISORY AND PATRIOTIC ACTION COMMITTEE NEWSLETTER

to forestall all the I.R.S.'s tactics intended to deprive us of our Constitutional rights. This may be your last chance to sign up for this convocation of all right-thinking patriotic citizens.

\* \* \* \* \*

PATRIOT'S ENEMY NO. 35: Our enemy in this month's issue is IRS EMPLOYEE Gregory R. Smith, 3156 Woodland Lane, Atco, CA 92000, home phone # 780-5902, who drives a 1980 white 4-door sedan, license #GYI-328. Of course, we don't recommend ordering all kinds of merchandise sent to his home on a "Bill me" basis, nor do we recommend calling him Collect at 3:00 AM, nor do we recommend any other kind of action against this vulture who preys on Patriotic Lovers of Freedom, who believe they have a God-given right to keep what is theirs! Keep an eye out for this Vulture!



\* \* \* \* \*

The Fifth Amendment of the Constitution of the United States guarantees all of us the right not to incriminate ourselves. Our founding fathers didn't say that that right was subject to the will of the Infernal Revenue Service, or that you and I could be forced to discuss our affairs, not just financial affairs, but even our most private doings, with some bloodsucker from the bloated bureaucracy in Washington. The Constitution of the United States, the fundamental document upon which all our laws are based, Was written by the wisest men of their time - maybe of all time - who had experience of Big Government pushing them around, and who therefore wanted to protect their descendants from the evils of a pushy, We-Know-Best Bureaucracy trying to run their lives in every detail. If we are less wise than they, if we are willing to submit like sheep to be shorn of the wool that we have produced so that ambitious, greedy, power-hungry so-called "Civil Servants" can enjoy what they themselves have not been able to produce, if we are willing to let that happen, either to ourselves or, what's worse, to future generations of American citizens, then we richly deserve whatever Washington dishes out to us. The price of liberty is eternal vigilance!! Remember that the next time the Tax Collector crawls up to your door!! AMERICA AWAKE !!!!!!!!!!!!!!!



## DEALING WITH ILLEGAL TAX PROTESTERS

## INTRODUCTION

What if you encounter an illegal tax protester? What can you expect? How should you react?

These questions are asked because one day you may have to cope with an illegal tax protester. It could happen in the office, in the field, on the telephone, or in correspondence.

This section will acquaint you with various tactics used by the protesters and recommend some actions you can take. (These recommended actions may vary from current policy in your district.) At all times you must adhere to the protester's right to discuss the issues and to appeal. You also have an obligation to explain the Service's position to the protester, however, this does not mean you should debate policy with the ITP. Following are some situations in which the confrontations may occur, the tactics may be used, and recommended actions to follow.

## FACE-TO-FACE IN THE OFFICE

It is the practice of many protesters to appear at IRS offices with a large number of individuals (four or more) carrying tape recorders, cameras, note pads, and literature. They may challenge your authority, request that you complete a "public servant's questionnaire," and attempt to engage you in a debate regarding the constitution or dogma of their "church." The purpose of these tactics is to frustrate and confuse you so that you will lose control of the situation and do or say something which the protesters hope they can use to further their cause. Again, remember that your obligation to explain the Service's position does not mean you should permit yourself to be drawn into a debate with an ITP.

Recommended Actions

If you encounter any of these tactics do not attempt to handle the situation alone. Contact your supervisor for assistance. Together you can proceed with the recommended actions regarding each of the tactics.

1. Large number of persons

If there are a large number of persons, the meeting should be held in a private setting, such as a conference room. The number of persons taking part in the discussion should be limited to the protester and one or two others. The remaining witnesses should be allowed into the meeting if their testimony is needed and then only after they have identified themselves and the relevance of their participation has been established.

2. Privacy Act

The protester should be informed that the IRS cannot guarantee that the tax matters discussed will remain private since witnesses will be present during the meeting. If your district has a form for waiving the Privacy Act, the protester should be asked to sign this form.

3. Tape recorders

Check with local policy. If your district allows recording by the protester, you must also record the meeting. Either both parties record the interview or neither party can be permitted to do so.

4. Cameras

Under IRM guidelines, cameras or videotape equipment are not permitted.

5. Note pads

Protesters may make notes of the meeting. Employees will also make notes.

6. Literature

If you are offered literature, accept it. Do not make an issue of the material, nor discuss its content. If questioned about it, tell the protester you will read it later. Remember you should not be drawn off the subject of why you are meeting with the protester. (This is an attempt by the protester to gain control of the interview.)

7. Questioning your authority

- a. Your authority to levy and seize is provided by IRC § 6331.
- b. Your authority to examine books and witnesses is provided by IRC § 7602.

## 8. Public servant's questionnaire

Do not complete any tax protester questionnaires. You may freely disclose your name, group number, your group manager's name, and information about the appeals system. Beyond this point, refer the protester to the district public affairs officer. Do not disclose any personal information.

## 9. Conversation about the Constitution or dogma

Do not engage in any conversations regarding these subjects. Keep the conversation on the subject you must resolve. By doing this, you maintain control of the meeting. If the protester refuses to discuss the subject you need to resolve, terminate the meeting to avoid confrontations.

## Concluding the Meeting

If the protester refuses to leave when asked or creates a disturbance, request assistance from the Criminal Investigation Division, Inspection or from local law enforcement officers. At no time should employees try to physically confiscate cameras or recorders or to physically remove individuals from the office. If a protester brings a camera to the meeting, you may consider asking him or her to remove it from the office. For example, suggest that the protester return it to his or her car.

## IN THE FIELD

When you are in the field, the tactics used by the protesters vary, depending on whether they know of your arrival. If your arrival is unannounced, you can expect that your authority will be questioned, that you will be asked to complete a public servant's questionnaire, or that you will be questioned regarding the Constitution or the dogma of their "church."

When your arrival is announced, perhaps through an appointment letter, you can expect to encounter a situation which has been engineered, or setup, by the ITP. A large number of individuals may be present with tape recorders and cameras. Your authority may be questioned and you may be asked to complete a "public servant's questionnaire." The protesters will attempt to engage you in a debate regarding the Constitution or the dogma of their "church." In some instances, the news media may be present.

The following recommendations are set forth on the assumption that this is the initial meeting between you and the protester.

### Recommended Action

When an illegal tax protester is encountered in the field, be aware, be cool, and be cautious. Proceed with the meeting until it becomes apparent that it is unproductive. At that time, terminate the meeting. Any further meetings should be held in IRS offices. If this is impossible, you should be accompanied by another employee at any later meetings.

#### 1. Questioning your authority

Identify yourself by showing your credentials. State the appropriate authority (IRC 6331 to levy and seize and IRC 7602 to examine books and witnesses).

#### 2. Numbers of persons

Since the number of individuals present cannot be controlled in the field, you should be alert and cautious. If you feel the situation is potentially hazardous, terminate the meeting.

If the meeting proceeds, advise the ITP that you will be discussing tax matters and cannot guarantee their privacy. If the district has a form for waiving the Privacy Act, the protester should be asked to sign this form.

#### 3. Tape recordings

Know your district's policy on tape recordings.

Do not allow the meeting to be recorded unless this is your district's policy. (As in the office, protesters can only make a recording if you also make one.) If the protester insists on recording the meeting and this is not your district's policy, terminate the meeting.

#### 4. Cameras

Request that cameras be put away. If protesters insist that they be used, terminate the meeting.



5. Public servant's questionnaire

Do not complete any questionnaires. Provide your name, position, group number, business address, business telephone, and group manager's name. Do not furnish any personal information. Tell protesters to request any additional information in writing from the district director.

6. Conversation--Constitution/dogma

Do not engage in any conversations regarding these subjects. Discuss the issue at hand only. Protesters are attempting to gain control of the meeting by drawing you into a debate.

7. News media

Refer news media to the public affairs officer. Do not discuss anything with the news media. Your response is "No comment."

As stated earlier, the situation has probably been "engineered" or setup by the protesters in the hope that you will do or say something embarrassing to you and discrediting to the Service. The news media has been invited so the protesters can get exposure and enhance their cause.

ON THE TELEPHONE

Various tactics are used in phone conversations. The protester may question your authority, attempt to engage you in a debate regarding the Constitution or the dogma of his or her "church," or verbally abuse you.

Recommended Action

State your authority. (Code sections were cited earlier.) Do not engage in any conversation other than that needed to complete your task. If the protester insists on debating the Constitution or abuses you verbally, terminate the call.

IN CORRESPONDENCE

The protester may send you a "public servant's questionnaire," a letter, or a list of questions. (See exhibit 5-A.)

### Recommended Action

Respond to the protester's letter, but refuse to answer the questions. (See exhibits 5-B and 5-C for two sample responses.) Discuss your response with your group manager.

January 10, 1979

Mr. Tom Oak, Internal Revenue Agent  
Internal Revenue Service, Mail Stop 102  
915 Second Avenue  
Seattle, Washington 98174

Dear Mr. Oak:

Your letter requesting an examination of records and documents for unknown reasons concerning the years 1976, with 1975 and 1977 may be premature. The Privacy Act of 1974, Freedom of Information Act of 1966, and numerous court decisions, i.e., U.S. v. Powell, 327 U.S. 217, Pacific Mills v. Renefick, 99 F 2d 158, Oklahoma Publishing Co. v. Walling, 327 U.S. 217, Sherar v. Cullen, 451 F 2d 945, and others, require that the Internal Revenue Service first inform the taxpayer, in writing, of certain information when requested.

My requests are as follows for each year listed, to be answered separately.

1. Please state the authority (specific section of the IR Code) for the solicitation of the information you desire.
2. Please state whether disclosure of such information is mandatory or voluntary. If mandatory, what penalties will result for noncompliance?
3. Please state the principal and specific purpose or purposes for which the information is to be used in any capacity.
4. Please state the routine uses which may be made of the information or any other use of the information.
5. Please state the effects on the taxpayer if not provided the information requested.
6. Please explain and show that the investigation is of the kind authorized by Federal Statute.
7. Please explain why and how the demand for information is not too vague and broad in scope.
8. Please explain and show that information sought is relevant or material to a lawful subject of inquiry.
9. Please explain how and why the investigation is pursuant to a legitimate purpose.

10. Please explain how and why the inquiry for information may be relevant to the purpose.
11. Please show and prove that the information is not already in your possession or cannot be obtained from other sources.
12. Please show and prove that the Secretary or his delegate has determined that further examination is necessary.
13. Please show and prove that the other administrative steps required by the IR Code have been followed to the letter of the law.
14. Please show and prove that after initial investigation, the Secretary or his delegate has determined that further examination is necessary and warranted.
15. Please show and prove that the taxpayer has been properly notified that further examination is necessary.
16. Please state the exact reason or reasons for the examination of each year requested in detail.
17. Please state whether there is a misconception and/or mistake on the tax return for each year.
18. Please specify exactly wherein the mistake lies, or if in fact one exists.
19. Please specify exactly which item of income or expense is in question on the tax return, if any.
20. Please state why this specific income or expense is in question or is being examined.
21. Please explain why and what issue, in law or in fact is questioned, if any.
22. Please state the name, address and phone number of any person or persons informing you of any question or concern involved in any item on any tax return or any activity of the taxpayer.
23. Please state exactly what was said, either oral or written, concerning any item, tax return or activity of the taxpayer by any person or persons in #22 informing or directing you to conduct an examination directly or indirectly.
24. Please state and prove that taxpayer is not being subjected to an examination based on or for any political, ideological, harassment, pressure tactic or bad faith purpose, and is not being singled out for prosecution as an example to other taxpayers for any reason.

25. Please state and explain why the examination cannot and will not amount to an inquisition or arbitrary inquiry on the part of the tax examiner.

26. Please state and explain why IR Code Section 7605(b) does not apply to any examination of taxpayer where "No taxpayer shall be subjected to unnecessary examination or investigations...." .

27. Please state the exact methods used past or present to gather information concerning taxpayer and whether information was gathered through the use of surveillance, phone tapping, mail coverage, interviews, illegal entry, informers, spy, or other.

28. Please state whether verification of specific deductions would be the limited scope of the examination.

29. Please state and explain any objections to the use of electronic recorders during the examination.

30. Please state whether examiner would be prejudiced against a taxpayer who arranges his affairs to minimize his taxes as the law permits. Why?

Upon receiving answers to the aforementioned questions, an examination date can be determined.

Sincerely.

H. Pine  
Citizen and Taxpayer



Tom Oak

442-5189

421:105

January 11, 1979

Dear Mr. and Mrs. Pine:

This is in response to your letter of January 10, 1979. Please be advised that I have been assigned to examine your income tax return. I am enclosing Publication 876 which contains the information, which the law requires we furnish you, in connection with my request for information pertaining to the examination of your tax return.

In addition to the facts set forth in the enclosed publication, I call your attention to Section 7602 of the Internal Revenue Code of 1954. In general terms, this provision authorizes the Internal Revenue Service, in connection with the examination of a tax return, to request and examine books and records, and to take testimony from the taxpayer and from third parties, when the information sought may be relevant to the examination.

To the extent the questions set forth in your letter pertain to matters not covered by Publication 876, or in the discussion above, please be advised that it is our position that the law requires no further response. If, during the course of the examination, questions arise concerning the nature of the information I am asking for, or the reasons I am requesting such information, I will further discuss such matters with you at that time.

I have scheduled an appointment for you at 10:45 a.m., Tuesday, at your place of business. I will consider the appointment confirmed if I do not hear from you within 7 days of the scheduled date.

To facilitate the examination, I am enclosing a list of the records and other information that I will need to complete the examination of your return.

Your assistance in this matter will allow me to make the examination as brief and as pleasant as possible.

Please contact me if you have any further questions. Thank you for your cooperation.

Sincerely yours,

Tom Oak  
Internal Revenue Agent

Enclosures  
Publication 876  
List of Documents Requested



Dear \_\_\_\_\_:

Enclosed is the Taxpayer Affidavit which you sent me with the request that it be completed. However, it is not my responsibility or that of any employee of the Internal Revenue Service to complete such forms.

Many of the answers to your questions about the authority of the Internal Revenue Service and the definitions of various items enumerated in your documents may be located in Title 26 of the United States Code. Enclosed is Internal Revenue Service Publication 876, Privacy Act Notification, which answers certain questions contained in the Taxpayer Affidavit.

Sincerely,

John Willow  
Tax Examiner

## PERSONAL HARASSMENT

Some employees who have dealt with illegal tax protesters find they are later the target of harassment. This type of activity may come in varied forms. However, it is intended to embarrass, influence, or intimidate the employee. Examples of some of the harassment so far encountered by Service personnel follow.

1. Unsolicited mail, merchandise, magazines, books, records, etc., received at your home.
2. Services rendered that were not requested; such as having a load of manure dumped on the employee's lawn
3. Phone calls received at 3:00 a.m.
4. Anti-IRS literature distributed in the employee's neighborhood.
5. Personal information about the employee published in protester literature which also identifies the employee as a public enemy.

As you can see, harassment can come in many forms. You, as a Service employee, are protected by law from job-related harassment. You should notify Inspection of any situations in which you feel you have been the subject of harassment. Inspection will investigate the incident and, if required, coordinate an investigation with other law enforcement agencies.

If you find yourself the target of harassment:

1. Call Inspection.
2. Make notes of the incident.
3. Retain any material received for evidence. (For example, avoid handling any letters since it may hinder our ability to identify the sender.)
4. Advise your group manager.

These actions will aid in identifying the source of the harassment and the responsible parties.

## THREATS

In isolated cases, threatening situations have occurred. Threats have been made against employees and, in a few cases, employees' families.

Call Inspection immediately in these situations. In some districts, the U.S. Attorney's are reluctant to prosecute threat cases in which the employee has taken more than 30 minutes to contact Inspection, unless there are extenuating circumstances. Even if you don't call immediately, Inspection will take the action necessary to resolve the situation.

Not all threats will be specific. Some threats will be veiled and vague in nature, or the person making the threat may try to hide his or her identity by using the mail or telephone to make the threat. All threats are taken seriously. If you are involved in a threatening situation:

1. Call Inspection.
2. Notify your group manager.
3. Make notes of the incident. If possible, write out the exact dialogue.

The Service has an obligation to its employees and their families. Inspection is aware of that obligation and will take whatever steps are necessary to protect you.

#### ASSAULTS/PHYSICAL VIOLENCE

If physical violence is involved, your first consideration should be for your personal safety. Do not escalate the incident by prolonging the confrontation. Get out. Use only the force necessary to leave.

1. Terminate contact.
2. Obtain medical help, if necessary.
3. Call Inspection or CID.
4. Notify your manager.
5. Make notes of incident. If possible, use direct quotes.

Again as with threats, the U.S. Attorney's in some districts are reluctant to prosecute when reporting the assault is delayed unnecessarily.

#### DAMAGE TO PERSONAL PROPERTY

In a few situations, employees have suffered financial loss due to damage from illegal tax protester activity.

There are some things you can do to avoid loss or damage. They are:

1. Use Government auto when making a call to an illegal tax protester's home.
2. If your personal auto is used, consider using your office address on vehicle registration (plates).

By these means you make it more difficult for an illegal tax protester to get your home address.

If damage does occur:

1. Call the local police.
2. Call Inspection or CID.
3. Inform your group manager.

#### Summary

This reference guide was developed to make you aware of some of the problems that have occurred to Service personnel. You must keep in mind that the number of cases are relatively small and not all illegal tax protesters are violent or inclined to harass you at home. By being aware of the tactics used by these groups we feel you can avoid an embarrassing confrontation.

★U.S. GOVERNMENT PRINTING OFFICE: 1979-311-358/566